

Experiences of grade 12 Educators in teaching Auditing aspect of the Accounting curriculum in Burlington circuit of Umlazi district

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A dissertation submitted in fulfilment of the requirements for a
Master degree of Education in Curriculum Studies

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SUPERVISOR'S STATEMENT

This dissertation has been submitted with my approval.

Doctor Makho Nkosi

January 2015

DECLARATION

I, **Xolisile Adelaide Msomi** declare that this dissertation is my own original work and has not been submitted for degree purpose or academic award at any other University in or out of South Africa. I have also made all possible endeavours to indicate and acknowledge all the sources of borrowed ideas used accordingly.

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Student number (213571094)

sign

DEDICATION

This piece of work is dedicated to my late parents Mr. Jerome Boy Msomi and Mrs. Florence Tiki Msomi (umaDlamini) whom have both gone home to be with the Lord. Their incredible love and concern for my success in life's challenges will not be forgotten.

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ABSTRACT

The process of curriculum development within the context of changing curriculum can result to multiple experiences for educators. This is particularly true for educators responsible for implementing the auditing aspect of the curriculum. There is evidence that effects of changing any curriculum play a vital role in the educators' quality of teaching and consequently their learners' performance (Kelly, 2004). Such is the situation of the grade 12 accounting educators at the Burlington circuit of the Umlazi district of KwaZulu-Natal. In spite of the changes of the accounting curriculum, these educators have successfully managed to produce remarkable results at the National Senior Certificate level; depicting their quality in implementation. The aim of the study was thus to understand how these grade 12 accounting educators have experienced the change in the accounting curriculum considering their learner's consistent and outstanding performance.

To realise the aim of the study, the researcher used a qualitative research approach within an interpretivist paradigm. Data was generated through semi-structured interviews from seven educators with a minimum of fifteen years of teaching experience. The logic in sampling was that through the participants' experiences curriculum implementation would be best understood specifically in a context where learner performance have been continually outstanding.

The findings revealed that, these educators have used various methods in adapting to the change in the curriculum of accounting subject. The main reason identified was participants' resilience in adapting to the poor disseminate strategy. Notable complains being insufficient time and the absence of content knowledge. Among other strategies, self-study was identified as the main adaptation strategy used by the participants to upgrade their content knowledge. Glimpses of dilemma were also noticed in understanding the intended objectives of the auditing aspect in the curriculum. Institutional support was generally low but for the quintile 5 schools.

The researcher recommended that a similar study be carried out using a quantitative approach to accommodate the view of participants outside the Burlington circuit for a more generalizable understanding of the Umlazi district. In addition, the relationship between curriculum dissemination and implementation should be studied to understand their impact on learner performance in the accounting curriculum.

LIST OF ACRONYMES

CAPS	Curriculum and Assessment Policy Statements
DoE	Department of Education
FET	Further Education and Training
KZN	KwaZulu-Natal
NCS	National Curriculum Statement
OBE	Outcome Based Education
RNCS	Revised National Curriculum Statement
SADTU	South African Democratic Teachers Union
SAICA	South African Institute of Chartered Accountants
DoBE	Department of Basic Education
PISA	Program for International Science Assessment
PIRLS	Program for International Reading and Literacy Study

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CHAPTER ONE

INTRODUCTION OF THE STUDY

1.1 Introduction

The continuous change of the South African curriculum after 1994 can arguably be driven by interwoven variables such as; a highly competitive global market, economic crises and a local and global drive towards a knowledge economy. Although a global and local knowledge economy have proven to be the most productive and efficient in rendering quality goods and services, Moore and Young (2001) posit that such economic realisation can only be achieved through quality education. The suggestion made by Moore and Young could be considered to be one of the principal drivers of the continuous curriculum change in South Africa after 1994. Besides these external reasons, the mission statements of most South African schools are embedded with quality driven imperatives that guide the production of the learners. Such production of quality learners has an underpinning aim of meeting these requirements knowledge economic demands. From this perspective, schools and their teachers are compelled not only by the Department of Education (DoE) but also from an international point of view to meet these global trends and perhaps demands in their teaching and learning process in ensuring that such highly expected quality learners are realised.

Within the school context, every subject is experiencing the changing curriculum in their own unique manner and therefore the experiences of the teachers teaching the different subjects would also be unique in its own way. Among other reasons that can account for these uniqueness of school and teacher experience of curriculum change are the school's categorisation (which ranges from quintile 1 to 5) and geographic location (urban, semi-urban, rural and deep rural) of the schools, which influences the manner in which these changes are being experienced by teachers. The categorisation of these schools into their current categories is influenced by historical factors. The present day effect is thus manifested in the quality of learners' performance across the various school categories. Were such performances a reflection of the quality of the teachers' implementation of their curriculum.

This being the introductory chapter of the study titled the experiences of grade 12 Educators in teaching Auditing aspect of the Accounting curriculum in Burlington circuit of Umlazi district, the study will situate the experiences of these teachers within the context of curriculum change and how they have experienced the changes in their teaching. Predominantly, the focus is on the changes in the accounting curriculum and how these teachers at the Burlington circuit have experienced it. To have a comprehensive orientation of the study, the chapter is henceforth presented in the following subheadings; the background of the study, followed by the purpose and focus of the study. The rationale, research objectives along with the critical research questions are also discussed in the chapter. A brief overview of the research design and methodology will also be discussed. The last section of this chapter provides a concise overview of each chapter in the entire study and their respective organisation.

1.2 Background of the study

The adoption of the Constitution of the Republic of South Africa (Act 108 of 1996) provided a basis for curriculum transformation and development in South Africa. The law of the constitution thus guides the process of curriculum transformation and development. Owing to this law, the National Curriculum Statement (NCS) of 2006 was intended to promote the values of human rights, inclusivity, environmental and social justice for all South African as defined in the Constitution of the Republic of South Africa. The principles, concepts, skills, attitudes and values highlighted in the General Education and Training band were recognized and broadened in the Further Education and Training band (Act 1008 of 1996) as being necessary for learners to acquire such skills in their learning process. These skills were deemed to be of significant importance and necessary in sustaining the South African growing economy. The Learning Outcomes in the Further Education and Training (FET) band was also made to correspond with the current learning in Higher Education and Training institutions, and this have constituted the base for learning in the Higher Education and Training band. For which, accounting as a subject in the curriculum and a professional career is one of them among others.

The continuous change of the accounting curriculum therefore is not only meant to meet the needs of global demands and trends for skill labour, but also to comply with the expectations and requirements of the South African Institute of Chartered

Accountants (SAICA). SAICA requires that professional accountants need to have a broad skills and set of competencies within their framework for a sustainable growth of the South African economy (Hammod, Clayton, & Arnold, 2009). The onus is therefore upon the schools to prepare learners to demonstrate an acceptable level of skills and competencies as required by the higher learning institutions upon their entry into those higher institutions of learning¹. For this to be realised, the quality of the teachers and how they have experience the change in curriculum would be of immense impact to the entire success.

The changes in the articulation of the accounting curriculum between the various levels of learning [high schools and universities] have positively contributed in improving the quality of the accounting services provided in South Africa (DoE, 2006). This was most especially realised with the introduction of the auditing aspect of accounting into the high school curriculum in 2006. The inclusion of the auditing aspect of accounting into the curriculum is understood by some author (Hammod, Clayton, & Arnold, 2009; Lessambo, 2013) to have complemented the missing component in the accounting curriculum in high school. In spite of these curriculum improvements in accounting the result of the learners is still unfortunately lower compared to that of other subjects across South Africa.

Besides the several benefits in changing the accounting curriculum in 2006 (such as keeping with global trends) the changes had enabled learners to continue with their studies in the field of financial, cost, managerial, and auditing accounting with fewer challenges (Palmer, Ziegenfuss, and Pinsker, 2004). Furthermore, there was a consensus that the changes would enables learners to develop skills, knowledge, values and attitudes to pursue different career pathways not necessarily directly related to accounting (Department of Education, National Curriculum Statement, 2006). An example of such curriculum improvement were, the NCS introduced as the scope three learning outcomes, namely, Financial Accounting, Managerial Accounting and Managing resources whereas the previous curriculum only focused on the Financial Accounting. The Financial accounting was limiting the learners' professional options and it did not provide enough of the appropriate skills required for the South African labour market. Whereas, Managerial Accounting and the Management of resources includes, among other things, costing and budgeting,

¹ These higher institutions could be universities or professional and/independent higher learning institution.

internal controls, internal audit processes and code of ethics, which have all been newly² introduced into the curriculum for implementation at schools. Based on the quality of content knowledge added onto the curriculum content the experience of teacher in teaching these aspects was of interest to the researcher. Hammod, Clayton and Arnold (2009) have also argued that the content knowledge expectations of teachers in accounting subject could likely be a major reason for poor learner performance during NCS. In the process of curriculum change, the teachers also lack direction regarding curriculum change, and therefore they lack the time to learn the new curriculum. Insufficient knowledge in a given discipline tempts a teacher to skim topics during teaching, regardless of the curriculum policy document. Being experienced, but unmotivated, teachers can fall back on past teaching habits or content approach, teaching the new content in a lack-luster way and this will render the content of new curriculum meaningless (Sowell, 2005). These obstacles to successful implementation of a new curriculum in the classroom can result in that curriculum having little chance of accomplishing the desired result.

In spite of these curriculum changes and their purpose thereof, the result of the recent Matric of 2013 revealed that only 26.6% of learners who pass actually qualified to continue their studies for a bachelor qualification at universities. Out of the 1.1 million pupils who enrolled for schooling in grade one in 2001, only 12% of them therefore qualify for university education (DoE, 2013). This pass rate also paints a gloomy picture of curriculum implementation considering that the 2013 matric result was the best result [78.2% pass rate] after approximately two decades, with the province of KwaZulu-Natal (KZN) performing just below the national average with a pass rate of 77.4% and 7th out of the 9 provinces. Even though the province was only the 7th out of the 9 provinces, however, KZN had the highest number of learners with bachelor studies pass in the country, which was above the 26.6% of national average. This in its self is an indication of quality teaching and learning that is being done in the province of KwaZulu-Natal. Although the national enrolment of learners willing to study accounting dropped to 29,383 learners from 2009 to 2013, the learner performance in accounting is continually being high at the NSC exams in

² Newly in this sense does not imply it is recent as it was introduced in 2006 and during the time of the study the curriculum was already eight years old. The reason for using the word newly is based on the fact that the participants selected for the study had a minimum of fifteen years of teaching experience inclusive of the eight years of teaching the added auditing aspect of the accounting curriculum.

KZN. This also indicates the improvement in the quality of teaching of the accounting subject in South Africa.

With respect to the accounting subject specifically, the results [of 2013] revealed that only 65.7% of learners passed accounting. Regrettably, accounting registered the lowest pass rate of all the subjects that are being considered as prerequisite requirements for future careers related to accounting and made available for higher learning institutions at South African universities. In KZN, and with accounting specifically, it was interesting to realise that the pass rate of accounting was 43.9% above that of national average of 41.5%. This again does not only indicate the quality of teaching and the level of learner performance within the province but also demonstrates that KZN is the leading province in terms of the teaching of the accounting subject. From this point of view, it would be understood that the level of learner performance within the province could be credited to the teachers' effort in the province particularly those of the Burlington circuit of the Umlazi district where the study was done. Although the performance of the learners in KZN have been proven through the NSC result to be a reflection of the quality of teaching and learning within the province compared to the rest of South Africa, the experiences of teaching the accounting subject seems to have been varied with respect to the changes of the accounting curriculum. Within the Umlazi district [one of the 12 districts within KZN], the result revealed an impressive 83.7% pass rate, the best in the province and perhaps amongst the top district in the country for accounting alone. Although this data are from the 2013 NSC result alone, the trend of the previous results as far back as 2009 have not experience any significant changes either. With the Umlazi district having an average of 83.6% pass rate in the last four years.

Irrespective of the above statistics, the experiences of the grade 12 educators in the teaching of the auditing aspect of the accounting curriculum have been reported to have encountered numerous challenges (DoE, 2013). Among other reasons, these challenges are a result of the continuous changes of the curriculum that have affected continuity and consistency in the implementation of the accounting curriculum specifically. In spite of these irregularities, the teachers and schools at the Umlazi district have proven to be resilient over the years as reflected in their learner performance at the national level of assessment. The continuous and distinguish

performance of learners within the Umlazi district is a direct reflection of how these teachers in grade 12 implement the curriculum in the face of these curriculum challenges and maintain the outstanding performance of their learners over the course of the curriculum changes. For this reason, an understanding of the experiences of these teachers would be of immense contribution towards the quality of teaching in South Africa.

1.3 Purpose and focus of the study

Several studies have been done on teacher experiences considering the change in curriculum and some have focus on how teachers battle to implement the curriculum within such process but mostly on mathematics and sciences. Maistry (2007) conducted a study on teacher's perceptions about new curriculum of business studies in FET phase and not in Accounting, and found that the problem in implementing the curriculum at this phase were centred on teachers' abilities in teaching and not necessarily on the curriculum content. Nevertheless, the study by Maistry (2007) did not take into account the change in curriculum but rather focus on how the curriculum was being implemented. Another study done by Ngwenya (2012) on formative assessments and teachers' perceptions in accounting and management sciences showed that teachers encounter huge challenges in implementing the content of the curriculum that is always changing. The study relates that these challenges constituted a large part of the teachers' experiences. The study was not done in a national scale therefore the findings were limited to the area that the study was carried out. Unfortunately, the perceptions and assessment of learners both formative and summative in accounting was not part of the study. Hence, how accounting teachers deal with the challenges encountered during curriculum implementations of the new accounting curriculum was not documented. For this, reason the experiences of the accounting teachers at the Burlington circuit were worth studying most especially at the backdrop of consistent and outstanding learner performance.

The importance of accounting in today's economy cannot be under estimated most especially as the world economy is getting global. For South Africa to have a place in the global and local economic production, the DoE have been compelled to change the curriculum to meet these requirements. For instance, the department had to design the curriculum in such a way that will enhance and develop content

understanding of auditing in accounting curriculum as well as implementation strategies through the CAPS document. The teachers at the Umlazi district have shown that they are up to the task in spite of the problems and challenges encountered through the change in curriculum, reflected in their learners' performance at the national level. Over the years, these teachers' potentials have been consistently manifested through their learner performance where they have been at the top position as they adapt to the challenges encountered during curriculum changes. From this perspective therefore, the purpose of the study is to explore the experiences of the grade 12 teachers' teaching of auditing aspects of the accounting curriculum within selected schools at the Burlington circuit of the Umlazi district. Although there are many schools within these districts offering many other subjects, related to accounting (such as; Mathematics, commerce and economics), the research was focus only on the teaching of auditing aspects of accounting. It should also be noted that the curriculum changes that have been experienced by these teacher are not only as a result of the inclusion of the auditing aspect of the curriculum content but for the purpose of the study, only the auditing aspect have been considered for investigation. This was introduced in 2006 with the NCS, beginning from 10 and subsequently to grade 11 the following year and finally to grade 12 in 2008. The reason for considering the auditing aspect is because most of the teachers were not trained to teach auditing and perhaps some of them never studied it in the course of their curriculum journey at their early years of pre-service training. Another reason for selecting auditing aspect alone within the context of curriculum change is the importance it has in the corporate world of accounting, therefore the teachers' experiences in implementing this aspect of the curriculum would have a huge impact on the lives and career of the learners. The details of the focus were on the teachers' experiences and not on their learners nor on the schools that these teachers have been selected from to participate in the study. Additionally, the teachers' experiences were limited to teaching in relation to the newly added aspect of auditing in the accounting curriculum. Only the grade 12 teachers were part of the study and consequently their experiences were of sole interest in the research. The reason for selecting grade 12 teachers was that according to the auditing aspects of the accounting curriculum, auditing is taught in details in grade 12 although it is sparingly being introduced in grades ten and eleven. The above explanations therefore constituted the purpose and focus of the study.

1.4 Rationale of the study

There are several reasons for the researcher to have decided to carry out the study. Firstly, the researcher has chosen this study because of her personal background and interest in teaching and learning of Accounting. The researcher has been teaching Accounting for nineteen years and has a huge wealth of experience herself. During this period, the researcher has also been managing teaching and learning as a Head of Department of Commerce as well as a Deputy Principal (academic) for four years and nine years respectively. The study thus gives the researcher an understanding of how her colleagues have encountered the changes of the accounting curriculum. Secondly, the researcher is also a Deputy Chairperson of Durban South Region of SADTU (South Africa Democratic Teachers Union) wherein she sits in the District Task Team for Umlazi and Pinetown district in which Quality Learning and Teaching Program (QLTP) aspects such as matric results are discussed. As a result of this, the researcher's interest have grown enormously in understanding the experiences of the grade 12 teachers in Burlington circuit within the Umlazi district.

From a professional point of view, understanding how these grade 12 teacher have experienced the challenges imposed on them by the curriculum was not only intriguing; yet they are still able to produce the kind of results at the NSC level was motivating. An exploration of the efforts of these teachers would serve as a contribution to help other teachers to best handle the same problem and consequently improve on their learner performance as well. In addition, the study could serve as a tool to inform the DoE about the challenges that some teacher go through to produce the quality of results that they do produce.

Furthermore, the researcher's other area of concern is that she has realized a decline in the number of learners who enrol for Accounting as a subject in in the high school. Although there could be a myth about accounting from the learners' perspective or inadequate orientation, this has nonetheless contributed to a large number of accounting teachers being declared as surpluses in the system by the DoE (DoE, 2013).

Finally, the study could also give light to the curriculum designers in terms of challenges faced by accounting teachers that could have translated into learners finding accounting difficult and losing interest in it.

1.5 Problem of the study

The change in curriculum from curriculum 2005 usually referred to as Outcome Based Education (OBE), which led to the introduction of the Revised National Curriculum Statement (RNCS) then National Curriculum Statement (NCS) and now Curriculum and Assessment Policy Statement (CAPS) have seen new content material being introduced while some of the old content materials are being removed. With a majority of the current teaching force not being trained to teach some of these new content material there have been reports of challenges encountered in the implementation of the curriculum (Maistry, 2007; Ngwenya, 2012; Ngwenya, & Maistry, 2002). Pertaining to accounting, the introduction of new aspects like auditing of internal controls created a wide gap in content knowledge for accounting educators. Reasons being that auditing aspects of accounting was never a part of the accounting program/syllabus when a majority of these teachers were trained in Teacher Colleges of Education. Although some of the teachers were trained after 1994, yet a majority of them were not train to teach the auditing aspect of accounting.

Therefore, this study aims at exploring the experiences of these teachers in the Umlazi district with specific attention to the Burlington circuit. More specifically as they teach the auditing aspect of accounting using the CAPS curriculum document. Although the continuous curriculum change have been seen to poses a threat to the quality of teaching and learning in most part of South Africa (Maistry, 2007; Ngwenya, 2012). The teachers at the Burlington circuit have shown a noticeable ability in their teaching by producing consistent and remarkable results for the past five years during the NSC exams.

Although Ngwenya (2012) explored teacher's understanding of formative assessment since the implementation of the new Accounting curriculum in the FET phase, the study was not about teaching auditing aspect of the new Accounting curriculum. This gap then suggests the need for this study. Studies that concern with financial accounting, management resources such as costing, budgeting internal

controls, audit process and code of ethics have not been done at the Umlazi district as a whole and specifically the experiences of the grade 12 teachers. Therefore, there is a need to conduct a study on how grade 12 educators experience the teaching of Auditing aspect of the Accounting curriculum. This will be the underpinning problem in the study. The recent statistics of the NSC result in the past five years have proven that these teachers within the district are competent in the teaching of accounting and unfortunately, there have been little studies to understand how these teachers actually attempt to better adapt to some of these challenges. To further worsen the problem, schools in the Burlington circuit are within the black township that was previously disadvantaged with some of the schools not well equipped as those within the affluent part of the same Umlazi district of the province. There are however, some districts that are also having very poorly resourced schools within the province yet the Umlazi district again have been the best when it comes to the teaching of accounting.

1.6 Objectives of the study

In order to understand the above problem, the researcher decided to set out the following objective with the intention to explore the experiences of these grade 12 teachers within the Umlazi district. The objectives were as follows:

- To understand the experiences of grade 12 educators in teaching Auditing aspect of the Accounting curriculum in Burlington Circuit of Umlazi District.
- To relate how these the educators experiences have affected the grade 12 educators' implementation of Auditing aspect of the accounting curriculum in Burlington Circuit of Umlazi District.

1.7 Research questions and sub questions

To attain the objectives of the study, the following research questions were asked so as to guide the researcher to meet the objectives of the study. The questions were as follows:

- What are the experiences of grade 12 educators in teaching Auditing aspect of the Accounting curriculum in Burlington Circuit of Umlazi District?

- How have the experiences of the grade 12 educators' affected the implementation of the Auditing aspect of accounting curriculum in Burlington Circuit of Umlazi District?

1.8 Overview of research design and methodology

The researcher decided to position herself within the interpretivist paradigm. Neuman (2006 p. 81) defines "a paradigm as a basic orientation to theory and research". An interpretivist paradigm was used to explore an in-depth nature of the reality of the grade 12 teachers' experiences in teaching auditing aspects of accounting at their respective schools. The study employed a qualitative approach to explore the richness, depth, and complexity of the challenges encountered during teaching as well as how they make the much needed adjustment in the face of changing curriculum. Such research endeavors are associated within the interpretivist paradigms in which the main indicator of meaning is meaning through experiences (Henning, Ronsburg, and Smit, 2004). A case study research method of data generation was employed. Rule and John (2011) define a case study as a systematic and in-depth investigation of a particular instance in its context in order to generate 'new' knowledge. This therefore implies that the experiences of the grade 12 teachers within the Umlazi district can thus be studied as a case study. In order for the researcher, to have an extensive understanding of how the entire district experience the teaching of auditing aspect of accounting, a case study was used which illustrated how these teachers do adapt to the change in curriculum and teach their learners to be able to still perform outstandingly within their district when compared to their peers in the other parts of South Africa.

A total of seven teachers were selected for the study, they were selected from schools within the Umlazi district only. These teachers were from four high schools collectively. Data was collected through the use of semi-structured interviews and was analyzed and coded thematically to assist in answering the key research questions. The researcher also reported on challenges encountered during data collection and validity or trustworthiness considerations of the research method. Ethical clearance and a letter of approval from the DBE to carry out the study were both received before the commencement of data generation.

1.9 Limitations of the study

There were several limitations of the study. The findings of the study were limited within the Umlazi district and could not have been generalized to other district within the province and neither could it have been extended to other areas of the country. Nevertheless, the findings could be applied in areas of similar context which could be cultural, social, economic and geographical. But most importantly, school context with similar teaching and learning ethos could be the best possible example the findings to be applied. Furthermore, the results of the findings were limited, only from the perspectives of grade 12 teachers and more specifically those teaching auditing aspects of accounting.

The findings of the study did not reflect on the opinion of the school management and that of the learners as they were not part of the interview process and their school direct influence were not considered. However since the study was a qualitative study, the researcher acknowledges bias and accepts that some of the aspects related to the school management and learners' behaviour could have contributed to the teachers' response to the questions. This definitely was incorporated into the data with a justification that these aspects constituted part of the grade 12 teachers' experiences.

1.10 Chapter outline of the study

The following chapter outline have been provided to guide the reader with a comprehensive understanding and also to let the reading have an impending directedness of what constitutes each chapter and how the chapters further explains the study.

Chapter 1: Introduction to the study

This chapter provides an overview of how the study have been organized. This chapter is made up of the background of the study, purpose and focus of the study, the rationale and the objectives to be achieved by the study. The research questions were also introduced here along with the research methodology that was used in providing answers for the research objectives. The chapter ended with an outline of the chapters and how they are organized.

Chapter 2: the review of relevant literature

This chapter essentially provided all the relevant literature for the study. This chapter was divided into main headings and subheadings to elucidate the reader's understanding of the various aspects related to teachers experiences in teaching with specific emphasis being made on how changing curriculum have its impact on teaching. Examples were drawn from many other subjects and studies done by other researchers.

Chapter 3: Research methodology

This chapter was used to provide an explanation for investigation to the research questions that were presented in chapter one. The chapter deals with aspects of; research paradigm, sampling of the participants, instruments and how the data were being analysed. The chapter also presented the challenges encountered by the researcher and some of the ethical considerations that framed the entire study.

Chapter 4: Data analysis and interpretation

This chapter presents an analysis of the data that were generated through the semi-structured interview. The presentation of the data was through the emerging themes. The themes that emerged were initially coded and categorised where commonalities across the data were grouped and therefore referred to as themes. These themes were on the various aspects that constituted the experiences of the grade 12 teachers as they teach the auditing aspect of accounting.

Chapter 5: conclusion and recommendations

This chapter, which also happens to be the final chapter, concludes the study. The conclusions that were arrived at were based on the analysis of the data generated and presented in the previous chapter. The conclusion also concluded the research objectives of the study. Furthermore, the chapter ended by suggesting some recommendations for further studies that were based on the finding of the study. The recommendations were for further studies to be done and to inform the department and relevant stakeholders of the various challenges that some teachers go through to produce the quality of results that are worth of appreciation.

1.12 Conclusion

This chapter presented an overall summary of the study. The following headings were discussed; background of the study, the purpose and focus; which centred on the grade 12 teachers in teaching of the auditing aspect of the accounting curriculum. The rationale of the study which was concerned with understanding the extent to which these teacher have attempted to successfully adapted to the changing curriculum and also from the researcher's personal experiences in teaching and management. A brief overview of the research design and methodology was also mentioned which was a qualitative study within an interpretivist paradigm. The chapter ends with a summary overview of the five chapters in the study. With the consideration or/and understanding the experience that the grade 12 teachers at the Burlington circuit of the Umlazi district endear. The next chapter will discuss the related literature pertaining to the experiences of teachers and how the curriculum have been changing and its likely impact on the process of teaching and learning.

CHAPTER TWO

THE REVIEW OF RELATED LITERATURE

2.1 Introduction

This chapter deals predominantly with the review of relevant and related aspects of contemporary literature with specific emphasis on the South African context, although some aspects were drawn from other countries. The review focuses on curriculum and the changing situation of South Africa especially what has happened within education after 1994. The emphasis was thus on curriculum implementation as the researcher considered that the relationship curriculum implementation has with the experiences of teachers. This was particularly so because the focus of the educators' experiences was limited to their teaching and learning experiences within the limits of curriculum implementation although other aspects could be contributing factors though their influence were not of considerable relevance to this review.

With this understanding of the researcher's position in the review of the literature, the following subheadings were created to ease the review of literature in the study. To begin the review, the definition of terms, curriculum 2005 and the ignorance of implementation, curriculum implementation plan and their likely benefits was at the beginning section of the review. This was latter followed by the exactness of the challenges emanating from the top of the authority, Curriculum implementation at schools, some requirements of curriculum change and implementation, exploring teachers' perception and their voice on curriculum implementation related issues. The spider web model as a guide to curriculum implementation was propose as a means that could guide educator to best understand implementation.

2.2 Definition of terms

For the purpose of clarifying any ambiguity, the following words have been selected by the researcher to make clarification as to how it would be understood in this study. The definition of these word could also mean something else in other sources of literature and so the choice of definitions used here are primarily relevant here and it was based on the scope and purpose of the study that the researcher intend to achieve as stated in the beginning chapter of the study. For this reason, the following words have been defined;

Curriculum

Although there are many ways to define curriculum, for the purpose of this study, curriculum will be defined as all the permanent subjects such as accounting, Life Skills, Arithmetic and Sciences that best embody essential knowledge. Each of these subjects are given to the teacher as a document [Policy] to guide their teaching; therefore, the curriculum can also be referred to as a document. With respect to the South African context, the document is referred to as NCS, CAPS, and/or RNCS. These subjects are assumed to be most useful for learners to have the quality life envisaged by the designer in contemporary South African society (Marsh, 2009). From this generic perspective, there needs to be a distinction drawn between the 'intended' and the 'implemented' curriculum, as this distinction will be frequently drawn upon during the study.

Intended Curriculum:

The intended curriculum is simply a policy document that has been set out as a guideline or syllabus prepared by the relevant educational authorities or the government to be used in schools (Öztürk, 2003). Similarly, intended curriculum within the South African context will contain the objectives to be achieved, subject matter content to be learned, and recommendations of a wide array of teaching/learning strategies and materials that have been set out in guidelines. An example of the South African intended curriculum is CAPS.

Implemented Curriculum:

The American National Council (1996) defines implemented curriculum as the intended curriculum modified and shaped by the classroom teacher during the interactions of the learners, teachers, materials and daily life in the classrooms. It is the actual instructional processes, which take place in the classroom through the interactions of teachers, students, and the learning environment. Some sources of literature may also refer to this type as the curriculum-in-use.

Curriculum implementation

Curriculum implementation embodies the entire process of putting into practice the official prescribed curriculum within the premises of a school. Putting the curriculum into operation requires an implementing 'agent', which is usually an educator or a teacher who is involved in the curriculum process. The experiences that these educators encountered during this implementation process establish the core of this study. During the implantation process, the educator selects and mixes the various aspects of knowledge contained in the formal curriculum document [intended curriculum]. Fullan (1992) refers to this process by insisting that it is the planning or officially, designed curriculum is translated by the teacher into schemes of work and lessons to be delivered to learners.

An Educator

An educator is a person whose work involves teaching others at all levels of education, in any type of education or training contacts, including formal and informal, e.g. teacher, lecturer, parent, youth counsellor (DoE, 1999). Furthermore, according to the National Education Policy Act, Act No. 27 of 1998, an "educator" refers to any person who teaches, educates or trains other persons at any institution or assists in rendering educational services or education auxiliary or support services provided by or in an education department. With respect to this study, an educator will be limited to those teaching in grade 12 and specifically accounting, which included auditing aspects. Throughout the study, the word teacher was used interchangeably with educator and in this case, the researcher considered them to have the same meaning. The reason for this was that some literature text used one or the other while other used both to refer to the same person. This decision by the researcher therefore accommodates both perspectives.

2.3 Curriculum 2005 and the ignorance of implementation

Doll (1996) describes curriculum as the formal indented and informal content and process by which learners gain knowledge, understanding, develop skills, and alter attitudes, appreciations and values under the auspices of the school. McKenna (2008) narrows this broader perspective of the definition by stating that the curriculum should be understood as a proposal setting out an educational plan, offering students socially valued knowledge, attitudes, values, skills and abilities

which are made available to students through a variety of educational experiences at all levels of the education system. The two curriculum definitions therefore suggest a holistic and learner-centred approach that is recommended by the DoE for South African schools. This trend puts emphasis on a type of curriculum that integrates knowledge, skills and values with an emphasis on implementation.

The introduction of curriculum 2005 (C2005) which is synonymous with the Outcomes Based approach (OBE) in South Africa meant a completely new system of education came into being. This was seen as a paradigm shift from a content-based curriculum to learner-centred teaching, which was an abrupt break from the previous system of education (Kaap & Arend, 2011). Besides the inherent challenges that the C2005 was noted for by all stakeholders involved Ndhlovu, Sishi and Deliwe (2006) arguing that C2005 was conceived as a decisive move away from apartheid traditions of uncritical, decontextualized content laden curriculum as well as all forms of assessment which encourage rote learning and uncritical reproduction. With this understanding, the department of education considered education as a product rather than a process where curriculum implementation was a necessity in the process of teaching and learning through the implementation by teachers rather than them being ignored in the process as was done by the policy makers. Additionally, Ndhlovu, Sishi and Deliwe (2006) further lamented that at its inception, the Department of Education claimed that the new curriculum posed a greater cognitive challenge than the apartheid curriculum did and represented a move toward a more modern and relevant content appropriate for South African learners.

Although the introduction of C2005 was aimed to initiate an era of meaningful teaching that will empower learners to succeed in real life situation after completing school. The OBE approach was entirely successful only theoretically and was not applicable in the real life situation of South African schools. Van der Horst and McDonald (1997) explain that OBE was an approach to learning which was based on the beliefs that all learners must be allowed to learn to their full potential. Teachers must create a positive learning environment to promote the culture of learning and teaching. This in its self could highlight the importance of the implementation process at school level that was ignored by the policy makers and designers. Irrespective of the fact that the outcomes, C2005 was determined by relevant real-life needs and ensured an integration of knowledge, competence and orientations needed by

learners to become thinking, competent and reasonable future citizens Botha (2002) but the real life classroom situation was not considered. For this reason, Killen (2004) believed that the key to making OBE successful was to apply the four basic fundamental principles, which were as follows:

2.3.1 The clarity of focus on outcomes and significance

Acharya (2003) and Killen (2004) both argues that the teacher and their learner should focus clearly and consistently on the desired outcomes to achieve in the curriculum. There shall not be element of surprise if everything is spelt out to everyone before the lesson starts and this should be made clear in the curriculum. Under such circumstance, all the parties involved will know what to expect. Therefore, both learners and teachers share the responsibility for the achievement of the outcomes. In addition, the teacher's planning should show details of how each lesson plan will be developed and how each item of content will be included so as to achieve the intended outcomes. The planning should show; how learners will learn, what key questions will guide the learning experience, resources and how much time will be spent on each activity if there are any. Additionally, how teachers manage the learning activities is made part of the plan. The teacher will share all the intentions of the lesson with all learners so that they know what they are supposed to achieve.

Expanded opportunity

Learners need to have more than one opportunity to learn and to demonstrate their learning within and out of the classroom environment (Mohamed, 2001). Therefore, during implementation, teachers need to take into consideration that learners do not learn the same things at the same pace; for this reason differentiated learning should be considered. Learners have different rates of learning and employ a variety of memory systems and learning strategies (Killen & Hattingh, 2004). Acharya (2003) states clear that diversity should be considered when designing a lesson plan. Teachers need to explore the various options available within each activity that will allow expanded opportunities to those learners that require individual support to help them understand better. The support provided must ultimately guide learners to develop the skills, knowledge, attitudes and values indicated in the grouping of

Learning Outcomes and Assessment Standards being addresses in the individual activities.

The two principles have direct implications on the experiences of educators with the implementation of the of Auditing aspects of accounting in grade 12 as they have to make sure that their curriculum implementation strategy is always effective as they experience the continuous change of the accounting curriculum. Blignaut (2007) points out that it is difficult to translate policy into practice and implement a curriculum that is so alien to the average South African teacher's understanding and pedagogical practice. He further argues that policy makers should consider beginning from where the teachers commence with respect to their understanding before designing the implementation plan or strategies. This approach will signal a bottom up consideration of implementation as opposed to the dominant top bottom approach being used by the Department.

2.4 Curriculum implementation plans and the likely benefits

According to Glatthor, Boschee and Whitehead (2006) curriculum implementation plans within the school context is a school's strategy of application of the curriculum document which is limited within their scheduled times of teaching and often on the school's premises. The DoE (2003) considers implementation plans as devices for identifying ways of solving or minimizing problems related to implementation of the curriculum. Appropriate plans clarify the focus points of the implementation process and do not only make tasks relevant to the users' schooling contexts, but they also facilitate the integration of tasks and help to detect the possibility of overloading the implementers which is usually the teachers. Fullan (2001) further agrees that curriculum implementation plans provide clear guidance to the users, the school management teams and the learners. This is in relation to what should be done to meet particular needs associated to curriculum implementation or to solve a particular related problem.

Logan (1997) claims that a good and productive implementation plan will address all aspects related to curriculum and not necessarily limited within the schooling context. Such plans when put in place will provide clarity of purpose as to how curriculum should be implemented, why the prescribed tasks should be applied, who should take responsibility for certain tasks and finally who will supervised the

learners and what kind of resources will be required. Fleisch (2002) is of the opinion that suitable curriculum implementation plans specify duties and responsibilities of the various role players involved in the process of implementation. According to him, these roles need to be spelt out clearly in a sequential and integrated way; as simple as it can be for anyone to not misunderstand the layout plan. Glatthorn, Boschee and Whitehead (2006) highlighted that crucial aspect of implementation plans should not only specify the process of curriculum implementation, but should also refer to the management of the process.

One of the most important aspects of the curriculum implementation plan is purpose of clarity that it serves to those who rely on them and for this reason Hargreaves (2000), stresses the importance of giving clarity to the roles when drafting the implementation plans. He recommends that all stakeholders (teachers, managers and learners) including those outside the school premises should be considered in the plans and that their roles be clarified. By doing such partnership, this could assist in the prevention of unnecessary conflicts and misunderstandings during the time of actual implementation. Such conflict could be from in or out of the school; therefore it is important that all the stakeholders be involved. Furthermore, the implementation plans should not only spell out the position, function or responsibilities of the principal, educators and the school management team, but should explain clearly the roles of stakeholders such as parents or guardians and community agencies (Labane, 2009). Alternatively, curriculum implementation plans should be equivalent to the setting in which they will be implemented (Hargreaves, 2000).

For the purpose of effective implementation, Stufflebeam and Shinkfield (1986) states that staff development strategies should be included in the effective implementation plans since teachers who will be in the centre of implementing the 'new' curriculum will need to be equipped to adjust their classroom teaching approaches and methods according to the requirements of the curriculum. Labane (2009) further argues that these strategies can include equipping teachers with general planning skills such as how to manage resource centres, group learners, how to use diagnostic tests, counsel learners and liaise with their parents.

With respect to the component in the plan, Fullan (2001) opted that the implementation plans should include specific components which constitute the

characteristics of the change, rationale, goals, philosophy and vision of schools in relation to the implementation and in this case should be spelt out clearly for all stakeholders to understand. Also with respect to specific programmes or subjects, there should be clearly spelt out activities, time schedules, persons responsible, inside and outside collaborative structures and the duties of supervisor(s) should be described. This perspective is in line with what Hargreaves (2000) emphasizes, which states that the activities in the implementation plan should be realistic so that they could enable effective management without stressing those involved with the implementation. These strategies only help to make a plan realistic and reduce the chances of ineffective implementation that could arise in the course of the school year of implementation.

2.4 The exactness of the challenges emanating from the top of the authority.

Comparatively, South Africa has a high-cost, low-performance education system that does not compare favourably with education systems in other African countries, or in similar developing economies (Prew, n/d). This has shown to some extent that teachers and policy makers need to (re)think about education as a whole.

Authors have published a multitude of well-publicised problems, which includes; a shortage of teachers, underqualified teachers and poor teacher performance within school especially those of the poor areas where their teachers are mostly experiencing poor working conditions compared to their counterparts in the semi urban and urban areas. In the classroom, this results in poor learner standards and results, as have been shown with the accounting result in the past few years of the NCS, although those of the Umlazi district have proven to deviate from this trend judging from their learner performance in the same NCS results. Furthermore, a general lack of classroom discipline have been reported across schools in South Africa (Setati, Adler, Reed, & Bapoo, 2002; Maphosa, & Shumba, 2010). Perhaps all of this has been exacerbated by insufficient resources and inadequate infrastructure in the schools and has further compound on the pathetic experience some teachers have to endure during the implementation of their curriculum.

At the level of the government, teachers' difficulties have been caused by a failure of appropriate inspection and monitoring of the schools and some degree of confusion

have been caused by the changing curricula without proper communication and training for those who are to implement them (Prew, n/d). All this has led to massive demoralisation and disillusionment among teachers and a negative and worsening perception of the teaching profession from the perspective of the society. With respect to accounting this could have been a reason for fewer learner enrolment for fear that if they cannot make it up to the professionally accredited level then they could end up becoming teachers. This has further paint a gloomy picture on the current accounting teachers and those of other subject as well on their experiences as teachers, which in most cases has been negative so far (Vandeyar, 2005; Labane, 2009; Reid, & Cakwe, 2011).

Although there were recent appointed directors of the Centre for Education Policy Development (CEPD), former director, and acting chief director for the National Department of Education Management and Governance, according to Prew, (n/d) the move was only part of a long-term solution. He states that South Africa have to go back to the basics by getting the quality of teacher experience needed for teaching ready in place; further suggesting that the department could learn from Zimbabwe. Who had a similar political past like South Africa and then boycotted from that of the formal regime.

For instance, Zimbabwe's post-independence government immediately prioritised education, by wisely taking the strengths of the system already in place and built on it. This was done through the introduction of gradual changes over the years (Prew, n/d). Furthermore, education in Zimbabwe was regarded as one of the most important aspects of national regeneration and progress. From this perspective, the experiences of teachers were considered vital for quality education (Ansell, 2002). Furthermore, the cry was to strengthen existing schools, build new ones, and appoint competent teachers regardless of their former or current political allegiances. At the higher administrative level 'government motivated and inspired teachers by engaging teachers' unions, focusing on the role of principals as critical managers, and made teachers and principals feel they were a crucial component in the building of the nation' (Prew, n/d p 2). Additionally, the initial curriculum and syllabi were maintained and Prew recalled that 'Instead of following the tabula rasa route adopted by some South African teachers because they were not given enough teaching experience, Zimbabwe gradually introduced a new curriculum over a period of about 10 years

during the 80s. This created continuity and stability for teachers through their classroom experience and learners learning. Small but substantial changes were made to the various learning concept without dumping the curriculum, which of course is the whole school experience.

Regrettably Prew (n/d) laments that the current SASA of 1996 does not pay sufficient focus on teachers, principals or even the greater majority of South African schools. According to Prew again the much-touted curriculum 2005 was dumped in 2000 after only two or three years of operation. This made teachers experiences confusing and the already the new curriculum [CAPS] is under attack and might well be changed yet again. All this have contributed in making matters worse for teachers both novice and experienced teachers in South African schools. The advice here was that South Africa need to realise that education reforms has to be bedded down: each reform needs at least 10 years of implementation before one can determine if they have worked or not. Nevertheless, before this the designers must take enough time too on their part to properly design an appropriate curriculum that reflects the realities of the South African schooling context. By so doing the experience of teachers will be taken into account (Bantwini, 2010; Handler, 2010). The reality of the South African schooling context is not a level plane, as the curriculum seems to have been presented to all schools; such unequal planes are mainly due to historical and social factors. Among the repercussions, according to Prew (n/d), was the feelings created among teachers that everything they had done was irrelevant ‘...They had confidence in their ability but their professionalism was pummelled out of them’ (Buckland, 2002.) this was mainly through the changing nature of the curriculum.

To further intensify this, the experiences of a majority of teachers currently at the schools implementing the curriculum had an inadequate form of pre-service training. With the closure of teacher training colleges, the low levels of commitment to teacher training provided at universities and the low levels of funding, the status of the profession sank even further thereby playing a huge influence in the implementation of the curriculum at schools. ‘...Now of course, with constant media reports about incompetence, unethical behaviour, failure to attend classes, shocking results and below-standard qualifications, the negative perception has exacerbated and this emanated from the poor curriculum implementation approaches currently used in schools’ (Prew, n/d P 2).

In conclusion Prew (n/d) is convinced that a starting point in South Africa would need to be a concerted national plan on education which is the point to get to the basics for quality teaching in schools. Fortunately, it would seem from recent trends of statements by Minister of Basic Education, Angie Motshekga, that education is being seen as a priority and as critical to any kind of development for the future of South Africa. To achieve this, the government will have to create the political environment in which things can be done from top to bottom and from bottom to top. Hence, there would be a change in the talk of equality of all schools whereas the reality is differentiated implementation of the schools based on the categorisation.

2.5 Curriculum implementation at schools

The implementation of the curriculum could account for the difference between one teacher and the other and one school and the other. The implementation requires some level of multitasking of the teacher. Handler (2010) suggests that implementation should have three initial stages, regardless of the approach one takes in implementing the policy document (curriculum): the initiation, implementation and maintenance. Handler (2010) describes the initiation stage as an initiation of change referring to setting the stage for the implementation process, getting the school culture or ethos receptive to the planned innovation. It is at the initiation stage that the planners raise essential questions about who will be involved, what is the expected level of support, and what is the state of readiness of the people for innovation. The second stage implementation stage involves presenting innovation and getting teacher and learners trying the predetermined strategies out in their classrooms. This stage is mainly concerned with teachers as practitioners in their classrooms and they bear the responsibility for the success of the process of teaching and learning.

According to Fullan (1993) schools are at the centre of innovation and change and those having to implement educational change are the teachers in the public education system. When a new curriculum is disseminated, teachers have to adopt new ideologies and implement them in their teaching since they are the ones responsible for imparting or transmitting of the changes through their teaching to their learners. Kennedy (1996) called this a double demand where teachers are to

change their teaching ideologies on the one hand and on the other hand pass on those ideologies through their teaching to the learners. This therefore puts teachers under strain where the changes involved could possibly represent a major shift in beliefs and practices and can threaten successful implementation unless necessary logistical and professional conditions are met. This is sometimes the problem with curriculum change in South Africa where the necessary logistics are not always in place to support the curriculum change or when they are usually not adequate in relation to the changes required. Spillane (2006) believes that teachers' prior beliefs and practices can pose challenges not only because teachers are unwilling to adapt to new policies, but also because their existing subjective knowledge may interfere with their ability to interpret and implement a reform in ways consistent with that of neither the policy makers' intent nor expectations. Blignaut (2008) also concurs to this by emphasizing that an individual's prior knowledge, experiences and beliefs about how the world works serve as a lens influencing what the individual experiences and subsequently interprets through their subjective understanding.

The implementation of the curriculum at a school level and the intention of the policy makers at the policy level require a relationship that is based on the same perception of understanding from both parties. Spillane (1999) highlights the distinction between policy and implementation and the fact that it is relatively easy to create a policy but more difficult to implement it because effective implementation requires resources that may be in short supplies. The shortage of supply is not limited to the resources *par* say but to the content knowledge of the curriculum implementer. This could lead to inevitable compromises occurring and where the curriculum implementation management process gets in a confusion and jeopardises the entire implementation at school, it will consequently affect the process of teaching and learning. According to Ono and Ferreira (2010) the potential problem lies in the fact that teachers are not only being asked to change their roles and take on increased responsibility, but they are also asked to change previously held attitudes and beliefs. Before teachers were only seen as transmitters of knowledge but nowadays teachers are expected to transmit knowledge, counsel learners, facilitate their understanding, mentor them and do administrative duties as well and all this has changed the duty framework of teachers. Furthermore, they require support both in the new curriculum and in their role within it. What teachers sometimes require is the background knowledge to the

new curriculum, which will include information about the approach and the design, and about how they are expected to manage it during the process of curriculum implementation. Teachers also require training in the skills required and the physical resources to implement the expected changes. In addition, they will also need time to take on the new ideas and space to try them out and adapt them to their situation drawing from their own strategies. Time and space are important as the teachers adjust their attitudes and beliefs and move through psychological processes associated with change (Bantwini, 2010; Van Deventer, 2009). It should be taken into consideration that teachers are essential powerful, forces that drive change in their classrooms but that could only be realised if they are given resources and support which will enable them to carry out the curriculum implementation effectively.

2.6 Curriculum Implementation and Change

The relationship between the implementation of the curriculum and the change in curriculum is a very crucial one. Most especially when the change in the curriculum is one that new aspects have been added that were previously not that and to be implemented by teachers who were not trained to teach those component of the curriculum content that have been added. This is the case with the accounting curriculum, which experienced the addition of Financial Accounting, Managerial Accounting and Managing resources whereas the previous curriculum dealt only on the Financial Accounting without the above-mentioned content specifications. This section of the review will therefore be looking at how some of these changes in the curriculum have affected the implementation of the curriculum. This section is divided into the following subsections: the requirement of curriculum change and implementation and the educators' challenges encountered and implementation.

2.6.1 The requirements of curriculum change and implementation

Kelly (2004) states that there are many requirements that should be considered when changing and implementing a new curriculum. Amongst other considerations, He argues that a change in the curriculum is not only required but of necessity when new knowledge emerges most especially in the present world where there are new knowledge emerging daily. Therefore, the first requirement according to Kelly (2004) is that new knowledge emerges from the new curriculum, which then serves as the

driver for the new curriculum. The new knowledge should be able to best enable learners to be adequately prepared for the future endeavours, which emanates from the new curriculum that makes significant contributions about their current learning. The content should therefore contain flexible knowledge that will make this possible (Kelly, 2004; Bantwini, 2010). This means allowance of various perspectives on the same knowledge to be incorporated into the new curriculum. Kelly (2004) therefore concludes that curriculum designers should design the curriculum in such a way that new knowledge types can be created and incorporated even at the classroom level during the implementation process.

The second requirement proposed by Kelly (2004), is that of human development. Human development is considered to be involved with educating and changing the mind set of people participating in curriculum change. This will be of particular importance to teachers who are at the implementation end of the curriculum. Though it is not an easy process, Kelly believes that it is imperative to develop people who will be involved in the planning and the implementation before the actual change takes place. Although this is also being done in South Africa at the point of curriculum dissemination, the time allocated for the human development is usually not enough and the teachers have to do so many things within a short space of time. Therefore rendering the process ineffective and as a consequence affecting the entire process of implementation thereafter (Jansen; 2002; Reid, and Cakwe, 2011). Furthermore, Kelly (2004) emphasizes on the need to handle the process of human development with caution and those involved should be well trained and '...such development should be conceived within a democratic social context' (Ibid, p 121).

With reference to the new curriculum in South Africa, particularly on aspects of auditing in accounting, the two underlying principles (new knowledge and human development) are relevant requirements. After going through the two underlying requirements by Kelly (2004), it is evident that one of the key purposes for introducing the auditing aspect of accounting into the new curriculum was derived from the first principle, new knowledge. This newness of knowledge is perhaps to standardise the curriculum to meet the global trend and to improve on new pedagogic techniques relevant for the teaching of accounting as a whole. It can also be understood that it was an initiative to move away from the behaviouristic perspective of rote learning to an authentic tasks through the use of portfolios as an

assessment tasks for learners. This new approach brings together the required knowledge, skill, problem solving and the ability to apply them in a real world context. Like in any other curriculum worldwide, auditing aspects of accounting in the new curriculum need implementers, this addresses the second principle, 'human development'. This means teachers and all stakeholders (parents, educators, officials from the DoE and within the school) need development in order to implement these innovations.

Cornbleth (1990) also provides another requirement that needs to be considered. She understands a curriculum as a socially contextualized process, that is to say it is an on-going socially active process. This means that the curriculum and the implementation process thereof is shaped by contextual influences both inside and outside the classrooms context and in this case it has an effect in the ways in which educators and learners relate to the curriculum. For example, the relationship between the community, the school and the government officials (districts) may constitute part of the schools program and as a result influence the implementation process as well. In that way, the curriculum should be designed in a manner, which embraces the culture of the community where the school is located and serve that community of learners. This according to Kelly (2004) is because the school and the community environment shape people's behaviour, and contributes to how they perceive the world around them. In addition, contextual consideration of the curriculum provides guidance not only on content related issues but also on how teaching should take place in the classroom context.

Unlike Kelly (2004) and Cornbleth (1990), Shepard (2001) maintains that the main requirement for change and implementation is 'transformation of assessment practices' that is being done or implemented in schools. According to her, assessment plays a major role in the innovations because assessment can be used as a change agent. The educator can either break or make the curriculum by using assessment as a tool, which could be appropriate or inappropriate for the learners. For example, "the content and character of assessment should embody thinking and reasoning abilities that are the ultimate goal of learning" (Cornbleth, 1990 p 1066). Furthermore, the Knowledge and skills gathered and learned in the assessment process should be ongoing processes depending on the needs of the learners, society and assessment criteria. For this reason, Learners should be able to apply

the (new) knowledge and skills acquired in their everyday life, be it socially, academically or professionally. This means rote learning and memorization (behaviouristic perspective), or creation of new knowledge can be promoted (constructivist perspective) through assessment which is therefore part of implementation. Shepard (2001) believes that transformation in assessment practices can affect an entire curriculum and according to Shepard (2001), this is an indication of the power and the influence assessment has on the implementation process.

There are three ways that teachers tend to respond to curriculum change as suggested by McLaughlin (1976). The conclusion was based on an evaluation of more than 300 curriculum change in the United States where most of her findings described failures of teachers to affectively adapt to these changes with only few successes recorded. Key to her findings was the none-implementation of the curriculum. In this instance, educators were always complaining about the new curriculum. They normally viewed the innovations as a threat to their values as professionals. In some instances, they felt these changes as not fitting properly into their schooling context. In most cases, they decided to ignore the new curriculum plan and continued teaching in their own old ways teaching. Moreover, they avoided using the new curriculum terminology such as 'outcomes', rather they made changes by using their professional lenses when teaching. This type of engagement implies that educators did not teach content of the changes made nor make use of the content as stated in the policies or circulars, but rather continued their own professional understanding in their teaching.

Mutual Adaptation is referred to as what usually takes place in all of the curriculum change projects that could latter on be described as successful change. Changes are implemented and new practices of learning and teaching are in the classroom. There is a balance of implementation of new policies and new learning and teaching practices. In an ideal situation, this is because of educators taking charge of the implementation process by being fully involved. Mc Laughlin (1976, p. 213) suggests that "educators take into consideration the context in which policy needs to be implemented". In this type of engagement or situation, it is then possible for stakeholders to modify or change the design. This is usually for instance the plan curriculum before it is enacted for use by schools. According to Mc Laughlin (1976),

the process of mutual adaptation seemed to be the only successful strategy in the implementation process.

With regard to mutual adaptation, Venter (2003) shared similar thoughts with Mc Laughlin's (1976) concept of mutual adaptation, that including educators as part of the role players in the planning and change process of the curriculum is crucial. "The proof of pudding is in the eating thereof. The real test, therefore, is to ask the eaters of the pudding before designing the recipes for disaster which have the eaters choking and spitting out" (Venter, 2005, p. 8). As in the United States, there is indeed the need for mutual adaptation in South Africa as this is the only process that can remedy the situation of successful curriculum implementation of any country.

2.6.2 Educators' challenges encountered in curriculum change and the implementation

Although mutual adaptation seems to be the only successful implementation process recorded in literature, it is not an easy process to reach because of the challenges disturbing the process. Since the process means to incorporate the top bottom approach and the bottom top approach simultaneously. The challenges encountered will be explored in general and with some references from the South African context as examples.

Prescribing the curriculum will usually include but not limited to the curriculum content, input process, achieving the outcomes and finally striving for competence (Hoadley & Jansen, 2002). There are numerous factors that could shape the gap between intended and enacted curriculum all of which emerges from prescribing the content. These factors disturb the plan and the practice of curriculum and they include 'teacher interpretation, teacher misunderstanding, resource constraints, learner background knowledge, teaching methods used, classroom shapes, class size, and teaching style (Kelly 2004). Due to these factors, changes in implementation occur in a form of gaps that could not be filled at the classroom and school level (Gwyn, Blenkin, & Kelly, 1992). Since the teachers are the ones to implement the new changes, '...they leave out some topics and bring in others even though the prescribed curriculum makes no reference to this" (Hoadley & Jansen, 2002:20). Furthermore, learners also cause a change in the prescribed curriculum by reinterpreting what they are taught differently (Hoadley & Jansen; 2002).

Moreover, Hoadley and Jansen (2002) emphasize that the expectations of policy makers through their inspection is that educators should follow the prescribed curriculum as it appears in the policy documents. These expectations sometimes cause changes in the intended and enacted curriculum. Consequently, they argue that these expectations are a challenge in the implementation process, because in recent debates about the greater expectations of educators, research showed that the same prescribed curricula is learned and taught differently in different schools all due to the difference in the implementation strategies used by the teacher(s) concerned (Vandeyar, 2005). Besides, in some instances content knowledge and planning for teaching are different, this is evident in the times slots for subjects allocation, periods teaching takes place during the school day and the size of the classroom. This is a bureaucratic mode at its worst because educators end up teaching to satisfy the needs of the bureaucrats instead of using their professional mode to teach learners flexibly.

2.7 Exploring teachers' perceptions, voice on implementation

The continuous change of curriculum in South Africa has been reported to have a major implications in the manner at which teachers implement the curriculum in the classroom (Bantwini, 2010; Ono, and Ferreira, 2010; Reid, and Cakwe 2011). The implications of such inconsistency have also shown to have an impact in the learner performances, which still reflects historical trends of diversity. Although teachers play key roles in education reforms as agents of change who work directly with learners, their voice is hardly heard at the policy level of consideration, even though there may be having representative. According to Fullan (2000) policy makers need to first focus on how teachers make sense of the mandates and policies, because there will be no effective educational reform until teachers interpret the policies as intended and make decisions based on their subjective perceptions or beliefs about the new demands. Some examples of educational reforms that teachers had to engage in include C2005, the notion of inclusive education, curriculum strategic planning, teaching and learning strategies, school base assessment and evaluation strategies. Unfortunately, these educators who are at the heart or centre of implementation of the above strategies are not usually part of the deliberations and if they are present, they are usually given a docile role (Jansen, 2003).

Undoubtedly, the essence of curriculum implementation is often perceived to be of lower value in rural settings than their counterparts in urban settings (Shulman, 2004). In fact, recently, it was noted that the effectiveness of the curriculum implementation could be diminished or eroded by geographical distance schooling settings where community ethos and culture could dominate the policy prescriptions of implementations in schools (Van Deventer, 2009). The author added that isolation, low and uneven levels of teacher expertise at schools [rural], a highly structured [rigid] system of schooling in South Africa and the inconsistency of the teacher training curriculum have all negatively impacted the implementation of the curriculum across schools in South Africa (Bantwini, 2010). Some of the reasons that affects the teachers' perceptions out of the schooling context ranges from infrastructure, transport facilities, the will to accept rural environment and support (Seeley and Adler 2008). Even so, local researchers acknowledged that the current institutional culture or ethos is not supportive of rural teaching in South Africa (Kiggundu, 2007). This could in its self-provide an account for the disparity of the quality of education between the rural context, urban, and not necessarily based on the nature of the curriculum. Past research have cited teachers especially novice teachers unwillingness and resistantance to go to rural settings as a major obstacle to the success of teaching (Paul, 2004). In fact, this is due to the negative perception that teachers have about being an educator in a rural area; all of which is as a result of their prior experience of being a learner or having an understanding of what it takes to be in a rural area.

Although there has been an outline of who an ideal teacher is, such conceptions are relative and subjective from one teacher to the next and from context to context. Even so, the ideal teacher as suggested is one who is working diligently towards a firm grasp of basic pedagogical skills (Drent & Meelissen 2008). That teacher must be adequate – thus actualised or realised himself/herself. This suggests that an essential characteristic of a good teacher is an adequate self. Even, past research noted characteristics of an adequate teacher personality and what constitutes the characteristics of a good teacher, they are as follows:

- A positive self-image, which teachers must have before and during their teaching.

- The willingness to accept others as well as self; this would have the component of inclusivity in their teaching which emanates from their own perception of their learners and school combined.
- Identifying in a positive way with others, and acknowledging that learners are different. Being well informed, of the curriculum content knowledge and the expected pedagogy (Very, 1990).

These characteristics contribute to developing pedagogical skill and are further enhanced during the process of continuous practice through implementation at school. Continuous practice of teaching is an integral component of the curriculum development at the school level. Consequently, it grants teachers three stages and experience in the teaching and learning environment. These stages are presented thus:

To begin with, the first argument is that of survival stages as a means of subsistence – these are the concerns about one's adequacy and survival as a teacher (Drent and Meelissen, 2008). Although, there seem to be abundant of literature on this with respect to teaching, not the same is true about survivability for teachers in all contexts. For instance, other factors such as being liked by pupils, about head of department's opinions, about being observed, evaluated, praised and failed are not always taken for granted. Additionally, not much is known about feelings evoked by one's status as a student. It is thus lamented that teachers now have more concerns of their survival than was the case previously (Drent and Meelissen 2008).

Secondly, there have been discussions lately on teacher situation that could possibly have an effect on curriculum implementation (Leach 2005). These are concerns about having to work with too many learners in class or having too many non-instructional duties to deal with. Yet, the discussion excludes time pressures, inflexible situations, lack of instructional materials, which could possibly affect the way teachers, perceive the process of implementation in school. These frustrations seem to be evoked by teaching situations. Although more studies have long identified that pre-service, teachers have more concerns of this type of indicators compared to their in-service counterparts (Leach 2005; Drent and Meelissen 2008). Although such claims have been dismissed as being insignificant.

The third and final stage deals with learners' concerns. Although, past studies have suggested that, these are concerns about recognizing social and emotional needs from the point of view of the teacher and about the inappropriateness of some curriculum materials learners at grades that are not their required grade. It is also about being fair to pupils during teaching and learning and finally about tailoring content to individual learners' needs (Leach 2005).

From the above discussion, it is imperative that experiences of teachers be conducted to investigate the context as aforementioned realities. Dealing with and overcoming barriers in implementation as early as possible particularly with pre-service teachers will contribute to addressing the issues of poor curriculum implementation problems especially with the accounting curriculum where other aspects have been added with specific emphasis to auditing. The problem of job fatigue, burn-out and job satisfaction or dissatisfaction could be as well reduced through such improvements. Furthermore, psychological problems such as, stress, anxiety, anger and depression are likely to occur especially from novice teacher who are still fitting into the school system and facing changes in the curriculum content and this could also worsen the situation psychologically. Other studies have even indicated that as a result of inexperience in dealing with challenges, the behaviour exhibited by novice teachers appear to be a lack of understanding of the contestations discussed. This leads them to feeling confused, frustrated and isolated, as they are faced with implementation problems.

2.8 Possible instructional approaches for accounting and auditing aspects

In most cases, instructional methods, approaches, techniques and strategies are used to mean one and the same thing, although some use them simultaneously but they somehow tend to differ. An approach, is a way of doing or going about a teaching such as a task/problem. The term method, on the other hand refers to a teacher's overall approach to instruction; this could be of facts, concepts and analytical that could be generalised or specialised (Kelly, 2004). Furthermore the approach could either be teacher-centred, content-centred or learner-centred (Munyanga-Mutebi & Matovu, 1994). Irrespective of all these approaches that could

be used for the teaching of accounting by educators, the underpinning approach by the NCS is learner-centeredness.

On the other hand, techniques are specific actions and processes a teacher chooses to implement a particular method in his way of teaching. For example, questioning, group discussion, field study, are possible techniques available to be used by teachers. A strategy means a general plan the educator follows to achieve his/her objectives in the lesson, for instance, how a teacher arranges his lessons, teaching Aids, methods, activities, and assessment. For effective integration in auditing aspect of accounting, the educators need to integrate properly the various methods, approaches, techniques and strategies in their teaching without forgetting to develop desirable behaviour, attitudes, skills, knowledge and values. All these are essential for the production of knowledgeable, creative, self-reliant and all round citizens (Munyanga-Mutebi & Matovu, 1994).

For these essential teaching methods and techniques to be effective, teachers should provide exposure to integrated instruction for learners as teacher training institutions seem to be lacking in this area or fail to provide adequate orientation to integrated teaching (Dewey, 1997). Professional training of educators should also incorporate multidisciplinary methods for both pre and in-service educators. In order to enjoy the benefit of professional efficiency, in service educators must encourage collaborative activities within and outside the school setting. This will not only enrich the teacher's experience but will also improve on the quality of the process of teaching and learning. Furthermore, collaboration between the schools and academia should be strengthened to provide extension lectures, seminars on research, refresher courses, exhibitions, and current trends/innovations in instructional approaches that should not be confined at the higher institutions alone but made available to the stakeholders (Dewey, 1997).

2.9 Implementing Curriculum Change: exploring themes from the Teachers' Perspective

For approximately two decades now globalization and international economic competitiveness have hugely contributed to the increase in high-stakes testing and accountability in education systems across nations (Sahlberg, 2006). Although these

methods are mostly quantitative in their approach, Fullan, Hill, and Crevola, (2006) argued that personalized and data-driven assessment is emerging as the most effective way to improve learner achievement, but warns that what is missing from the standards and accountability reform movement is a lack of focus on what needs to change in instructional practice. The warning presented by Fullan et al (2006) seems to have been accepted by Sahlberg (2006) and Hargreaves & Fink (2003) who found that high-stakes testing may result in improved learner test scores but is not improving learner learning. Since the concern for teaching and learning is more on improving the test scores rather than the actual learning of content knowledge. In fact, they argued that the current era of high stakes testing and accountability has a negative effect on the teaching profession and consequently learner learning is generally affected. These two opposing viewpoints on test score attainment and actual learning suggested that more studies on the teachers' role in curriculum change and implementation are needed. South Africa also participates in these international test score such as PISA (Program for International Science Assessment) and PIRLS (program for International Reading and Literacy Study) organized by organization for Economic Co-operation and Development (OECD).

Thornton (2005) states that teachers have much latitude in determining what is actually taught in the classroom, regardless of the prescribed curriculum content, standards, and methods. Much of these teachers' decisions are influenced by their teaching experiences. Although Elmore (2004) believed that instructional practice and their experiences in the classroom are largely unstudied, teachers' instructional practices in the classroom are more important to learner learning. Rather than any other school related indicator such as the test scores. Sowell (2005) states that despite this contention, curriculum researchers and developers who have contributed to curriculum change in the united states' public education system over the last two centuries have failed to take into account the central role teachers play in delivering curriculum, and ultimately, learner achievement. These failures are due to political infringement in issues of education. To best solve the problem, Sowell (2005) proposed that more studies are needed to focus on the teachers' experiences to determine how to best support instructional practices in the classroom in efforts to improve learner learning during the curriculum change process.

Various studies have indicated several themes related to teachers' aptitude for curriculum change and they include; time, support, reflection, and knowledge (Bennett, 2002; Elmore, 2004). Time will constitute the period used for professional development, which requires time to develop teacher content knowledge and classroom materials. Support will refer to assistance needed from the school administration (principal), teacher organizations (SADTU), the DoE, and colleagues in collaborative subjects such as accounting (Marsh & Willis, 2005). Reflection as one of the themes to teachers' aptitude refers to a critical look in the curriculum change process includes which could be the change in content knowledge requirement. Finally, knowledge includes academic background and the availability of professional development opportunities in specific content areas; this will include the knowledge required for all the teaching subjects at schools.

According to Sowell (2005) teachers' experiences on curriculum change have long been the subject of research, and they are yet to have a changed radically over time. Current literature includes five areas of consideration for implementing curriculum change from the teachers' perspective. These areas include; the teachers' commitment, workload, capacity, collaboration, and the perception of the teaching profession (Fullan, 2007; Leithwood & McAdie, 2007). Although these areas are separated under headings, they are found to be interrelated in literature, with each having a direct effect on the other.

2.9.1 Teacher commitment in implanting curriculum change

Fullan (2007) defined commitment as moral purpose, noting that highly successful change involves not only finding solutions to problems, but also finding solutions in ways that influence the emotions of those involved in change. This definition directly relates to curriculum implementation although not limited to it as it addresses commitment as a whole. According to Fullan et al., (2006) moral purpose is one of the most important elements of high quality instructional practice in the classroom and such commitment is built upon the teacher's daily classroom experience.

Scott, Stone and Dinham (2001) used the phrase "psychic rewards" to describe commitment in teaching. In a study done by Scott et al., (2001) they described a significant difference between psychic rewards and extrinsic rewards, by noting that

the culture of teaching favors emphasis on psychic rewards. On the other hand, work gratification was directly connected to achieving desirable results with learners in the classroom. From an evaluation of the study and from other studies and data compiled about teacher satisfaction concluded that more than 75% of teachers consider psychic rewards their major source of work satisfaction. The study was done with over 3,000 teachers from four different countries (Australia, United States, New Zealand, and England). The common similarities across these four countries indicated that teachers have maintained similar motivations for going into and remaining in the teaching profession. Meaning that the teachers had parallel experiences in the process of curriculum change and in this case, commitment was the essence in the process. In the same study by Scott et al., (2001) they found that the participants in all four countries, considered work satisfaction to be higher in the area of helping and experiencing success with their learners. On the other foot, the study however indicated several areas of dissatisfaction, which affected participants' overall commitment to the teaching profession. Some of the areas of dissatisfaction were a decrease in status and recognition of teaching, outside interference in teaching practices (external accountability measures by the department), and increased workload.

Within the South African context, teacher commitment has been affected by several factors, such as too much paper work, school violence, absence of corporal punishment and learners' right. The changing roles of teachers have been identified as some of the major hindrances for teacher commitment (Gordon, 2009). For these reasons, these teachers are becoming more resilient towards their profession. This pattern is similar to what Hargreaves and Goodson (2006) noted pertaining to teacher commitment between 1960 and 2006. They noted that over time, there was a change on resistance to change by teachers. This was because during that period the 1960s and 1970s teachers tended to have grand social and political motivations for their commitment to the teaching profession.

With respect to difference in experience, Hargreaves and Goodson (2006) noted that younger teachers of today tend to have aspirations that are less grand than their more experienced colleagues; their commitment is demonstrated by more personal quests to make a difference in the lives of their learners.

Leithwood and McAdie (2007) described organizational commitment (such as schools) as one of the eight internal states related to what teachers do in the classroom. Results of their study indicated that supportive school structures and school principal's leadership style play a key role in teachers' commitment. Such leadership roles are of emphasis within the South African School Act (SASA). Another area influencing job satisfaction and the likelihood of teachers remaining in the profession is community relations. Sowell (2005) posits that communication within the school organization, school improvement plans that match teachers' own sense of priority, and regular feedback on their teaching progress are all components affecting teacher commitment.

Another study done by Yucel (2008) examined individual teachers in Turkish Elementary Schools to determine what causes some teachers to burnout and some teachers to have organizational citizenship behaviors and if a relationship exists between these two variables. Yucel (2008) define burnout as a physical, emotional and mental exhaustion, which leads to isolation, decreased job involvement and feelings of reduced personal involvement. Whilst organizational citizenship behaviors are defined as employee behaviors that go beyond the official duties in the job description. This simply provides an explanation on the causes of some teachers to be and stay committed to teaching and while others do not stay. The results of Yucel's quantitative study indicate that support is an important quality in creating organizational citizenship behaviors (i.e., commitment) because teachers feel they have more control and their contributions are valued. Some of such high level of self-esteem only could be acquired through experience in the teaching profession. Additionally, Yucel study reported that curriculum change might be made easier by training administrators in understanding teacher behaviors. Such as could be done during curriculum dissemination. For this reason, Yucel recommended that his research be combined with qualitative research in the form of interviews and other anecdotal materials for a more complete picture of teacher commitment.

2.9.2 The teachers' workload in adjusting to curriculum change

The large numbers of learners teachers teach daily, along with the required administrative duties of paperwork, meetings, teacher collaboration, and learner supervision constitutes part of a teacher's workload. Furthermore, there are

extracurricular activities involving sports, college preparation, social activities and parent collaboration. In spite of all these actives and responsibilities on the part of the teacher, some learners would rather be somewhere else, which has a direct effect on teacher morale and commitment (Thornton, 2005).

According to Scott et al., (2001) an increase in teacher workloads is related to high-stakes testing and accountability measures, cutting more time out for actual teaching and learning. This remark was done after a study done by Scott et al., (2001) were they realized teachers felt these tasks were time consuming and useless but rather compel them to focus on strategies on achieving a higher test score. From Hargreaves (2007) perspective external accountability measures require teachers to spend hours teaching learners after their usual schooling time and this adding even more to teachers' daily workloads, such practices are common with grade 12 teachers as they prepare their learners for NSC exams. Fullan (2007) added that teachers face increasing language and ethnic diversity and children with special needs, creating more intense demands. Although Fullan's observation was done within the American schooling context, a similar situation is experienced in South Africa partly as a result of the two country's identical past. This therefore suggests that their experience would be similar.

Teacher experience on workload has been reported as an area of teacher dissatisfaction Sowell (2005) and it is not a new phenomenon. Thornton (2005) reported dissatisfaction with the curriculum change in the Denver Curriculum Revision Program because over-tired teachers put in extra hours after school. A similar trend was also observed in South Africa where the role of teacher changed after 1994. Teacher in South Africa were expected to be facilitators, counselors, mentor and at the same time educator to their learners. Under such circumstance, teachers do not have enough time to develop professional knowledge and curriculum materials (Marsh & Willis 2005). Most teachers in Scott at al., (2001) study of teachers reported that if they were given the opportunity, they would use extra time outside of teaching for preparation of teaching materials, teaching with groups of learners, and counseling learners. They further noted that 62 of 98 teacher complaints of workload related issues with little time for curriculum innovations.

Hargreaves (2007) noted that teachers' work is becoming more intense. This leads to reduced time for relaxation during school hours, reduced time to retool one's pedagogical skills to keep up with one's field. For this reason, teachers turn to compromise quality teaching as they are forced to cut corners to save time for themselves. Hargreaves (2007) argues again that the current push for high-stakes testing and accountability is making teachers victims of change-related chaos at school thus; giving teachers less time to plan, build community relationships, work with their colleagues, and reflect on their teaching practices. By using the economic law of supply and demand, Hargreaves (2007) argued that building capacity among teachers is not only accomplished by increasing the supply of teaching resources and training, but also by reducing the demand on teachers' workload. The high demand of teacher workload has significantly played a part in teacher experiences and such workload usually changes as the curriculum also changes.

Using Finland's educational system change as an example, Sahlberg (2006) noted how Finland has addressed the problem of increased workloads for teachers. In doing so, Sahlberg (2006) conducted an analysis of the relationship between economic competitiveness and the quality of education using international studies and surveys. From the analysis, He found no significant correlation between the two variables. Considering Hargreaves (2007) observation, that teaching is the most highly desired profession in Finland. Sahlberg (2006) attributed several factors to this view of teaching by the Finnish, which included workloads that are more reasonable. Teachers in Finland only teach four class periods per day, whereas in America teachers teach an average of five periods per day while in South Africa teachers are compelled to be at school the whole day with longer teaching hours allocated to them. In addition, Finland does not have a system of high-stakes testing and teacher accountability, which further limits teachers' workloads (Sahlberg, 2006).

2.9.3 Teachers' capacity to implement curriculum changes

Across literature, review on the word capacity it is realized that there are a variety of names and meanings attached to it in literature. For the purpose of this study, capacity will imply the teachers' ability to deliver content in a manner leading to learners' learning (Fullan, 2007). Developing a teachers' capacity occurs in the form of teacher preparation at the teacher training college and university level, on-going

professional development. Although there are other pre-service preparation avenues for teachers, the selected ones are the major areas to be considered for this review. These areas of pre-service preparation have played a large role in capacity building for teacher professionalism (Fullan et al., 2006; Fullan, 2007; Sowell, 2005).

A nation's efforts and ability to build and support teacher capacity, along with incentives to attract and keep talented teachers and allocate talent equitably across all public schools are the fundamental platform for a successful education (Swanson, Hightower, Lloyd, Mitani, Wittenstein, & Reed, 2008). Sowell (2005) states that there is a direct relationship between learners' achievement outcomes with teacher capacity such as their professional development and college and university level teacher preparation.

College and University Level Preparation for effective implementation of curriculum change

Before becoming a teacher one has to be trained through a college or university responsible for teacher development and preparation programs. The quality of such training will hugely reflect the teachers' capacity to teach her learners effectively and likewise contributes to the classroom experience of teachers (Sowell, 2005). According to Fullan et al. (2006) formative assessments are the only reliable measure of learners' learning inside the classroom and a reflection of the teacher's capacity to teach. Such assessments are made up of large-scale test scores (such as PISA or PIRLS). However, Hargreaves (2007) and Sahlberg (2006) argued against high-stakes testing and teacher accountability measures through such assessment methods because although teachers work harder to ensure improved learner test scores, the tests do not improve learner learning.

According to Leithwood and McAdie (2007) only four states in America have data collection systems in place to link learner achievement and teacher capacity, based on college and university level preparation. One of these states is Florida. In a study by Harris and Sass (2007) they found minimal relationship between undergraduate teacher preparation and learner achievement outcomes. However, the researchers found that content-focused professional development had an impact on the learner achievement at the high school level. On the other hand, research has shown that

there is a compelling argument to increase the amount of money in teacher preparation courses as a requirement in teacher education programs at the undergraduate level (Sowell, 2005).

Leithwood and McAdie (2007) found a positive correlation between increased pre-service teachers' understanding of content knowledge and increased learners' academic performance. With specific emphasis on the accounting subject, they further noted that teachers need a minimum of six semester courses in accounting for substantial positive effects on their learners' understanding of accounting. It is therefore evident that more coursework for pre-service teachers in accounting will improve learner understanding in accounting as well. Therefore, the quality of pre-service teacher preparation could contribute to a teacher's classroom experience and such experience could lead to their stay in the job or leaving. Within the South African context in-service teachers do not have a harmonized support service at the school level for those who seem to be poorly prepared for the teaching of the subject they have been employed for. The onus is upon the teacher to improve on his or her content knowledge rather than the school's responsibility to do so. The effect on teachers' pre-service preparation thus has a relationship with the teacher's subsequent classroom experience.

On-going Professional Growth

In Bennett (2002) analysis of the Progressive era in education, he realized that workload, commitment and administrative support are closely connected to successful professional learning. Bennett argues that teachers need release time for on-going learning and administrative support to provide relevant professional development opportunities at the school levels. These release times should be done by colleges and universities, teacher organizations (such as SADTU in South Africa) and other external agencies (such as NGOs) should provide important on-going professional learning opportunities for classroom teachers (Fullan, 2007; Sahlberg, 2006). These on-going professional growth programs are referred to as staff development programs in South Africa and are usually done through seminars. An example of such programs could be seen during the time of curriculum disseminations organized by the DoE in conjunction with the teachers' unions (SADTU).

As discussed earlier, Harris and Sass (2007) research on learner achievement as it relates to teacher characteristics in Florida allowed the researchers to connect learner performance to the identity of their classroom teacher, and in turn link the teachers to their in-service training, their college coursework along with their pre-teacher training college entrance exam performance. Harris & Sass (2007) found that undergraduate teacher preparation has little effect on their learner academic performance. Nevertheless, content-focused professional development pre-service program has a positive impact on learner achievement at high school levels. In agreement with the findings, Sowell (2005) suggested that teachers who are inadequately prepared in content knowledge (accounting inclusive) can as well be developed through a progressive series of professional growth courses in their subject of teaching. Such programs will have a huge impact on the classroom experience of in-service teacher most especially during curriculum reform or change. With specific reference to the American context of teaching, there are existing professional development opportunities in subject area specialization. These professional development opportunities are available online such as the National Council for Economic Education, University of Wisconsin. There are also new online and face-to-face opportunities in all subject area of specialization that are continually being added regularly (Thornton, 2005).

Standards and Uncertainty

Fullan (2007) recognized that most novice teachers have doubts about their capacity, but found the comments of experienced teachers most relevant. Although a teaching career provides job security, Sowell, (2005) argues that it does not contribute much; to publicly recognize the achievements of an individual teacher and no other career steps are available in the teaching profession to provide recognition. Therefore, teachers rely on subjective, intangible, and complex relationships with learners who do not have a choice besides attending school to alleviate their feelings of uncertainty and this often causes more self-doubt than certainty (Elmore, 2004; Marsh, & Willis, 2005). These reasons could possibly leads to a reduction of the teacher's psychic rewards, lower morale and decreasing commitment.

The introduction of teacher accountability movement of the 1990s resulted in the introduction of education standards in many countries around the world (Sahlberg,

2006). The *Goals 2000: Educate America Act* (1994) initiated the development of national content standards in the United States and included learner achievement goals of demonstrating citizenship and personal responsibility and an understanding of the diverse cultural heritage of the United States. This move by the government saw an increase in the standard of teaching and further enrich the classroom experience of teachers. Glidden (2008) used standards for teachers to address the uncertainty of teachers. She argued that a clear, specific content standard give teachers' greater confidence in their teaching practices. In her analysis across America, she found that only Massachusetts and Virginia have created strong content standards in social studies across all grade levels and areas of teaching. In addition, only Virginia has created strong standards in all four core content areas: English, math, science and social studies.

2.9.4 Collaboration among teachers in implementing curriculum change

Within literature, collaboration is often associated with collegiality (Bennett, 2002; Fullan, 2007). Fullan (2007) measured collegiality by the frequency of communication, mutual support, and help that exist among teachers and described it as a strong indicator of curriculum change success. The importance of collaboration as noted by proponents of progressive educators is considered to be in correlation with leadership support, collegiality, and democratic participation of teachers in decision making at school and these elements of collaboration are necessary for a successful educational change (Bennett, 2002). Such democratic process of change contributes to the school and classroom experiences of teachers.

As previously noted, curriculum change at the classroom level is ultimately in the hands of the individual teachers (Thornton, 2005). Colleagues do not see themselves as sharing a body of knowledge and practice of teaching. Nonetheless, 'good' colleagues are willing to share tips, but not the underlying principles of teaching. For this reason, most teachers develop professional autonomy out of isolation rather than professionalism, and that teacher-to-teacher links are either missing or weak (Sowell, 2005). This is true across some schools in America, even between schools, and among individuals in the same school. In addition, teachers have little influence or involvement school-wide due to the individualistic nature of the job (Glidden, 2008). This situation of poor collaboration hampers of teachers'

professional experiences and most especially the novice teachers who need a suitable professional environment to develop a rich experience of their career.

Fullan (2007) asserted that the nature of classrooms results in physical isolation from colleagues. This causes teachers to struggle with problems privately rather than collectively, although these teachers may have a common room for meeting and recreational purposes. Beside the schooling environment, Professional learning communities are suggested as a way to improve collegiality, collaboration, and capacity (Fullan et al., 2006; Fullan, 2007). However, Yucel (2008) study in Turkey found that isolation played only a small role in teachers' organizational citizenship behavior and instead teachers are more likely to feel diminished self-accomplishment due to lack of self-development. The controversy is a reflection of the nature of the two societies where each study was carried out, one being individualistic and the other being a collectivistic society.

Furthermore, a lack of support from school principals has been frequently cited in the literature as problematic to successful curriculum change (Fullan et al., 2006; Leithwood & McAdie, 2007). A successful curriculum change in particular requires that principals have more background knowledge in curriculum and instruction practices rather than in managerial skill were they are usually inclined to. Unfortunately, principals and most administrators often know little about what is actually occurring in the classroom during the process of curriculum change (Fullan et al., 2006). Administrative support and other types of collaboration tie directly to teacher commitment (Fullan, 2007). Researchers have also shown that school level leadership is the single most important issue regarding teacher working conditions (Hargreaves, 2007) making effective, supportive leadership essential to in improving the quality of teachers' classroom experiences, especially during curriculum change.

The use of technology can be a reliable tool for collaboration and support. The creation of a knowledge base by experts for teacher use is also closely linked to capacity building and workload, since it will allow for more in-depth and correct content with less research required by the teacher (Fullan et al., 2006). Curriculum coaches and teacher leaders, along with outside agencies including universities and educational organizations, can build the knowledge base for others to access for their professional development (Fullan et al., 2006).

2.9.5 The Perception and experiences of the Teaching Profession

One of the most important school-related factor affecting learners' learning is the quality of teaching and a single good teacher can make a significant impact on a learners' learning (Elmore, 2004). Sowell (2005) reported that investments in teaching quality led to improvements in learner achievement. The perceptions of the public, as well as teachers' own experiences of the teaching profession, have a significant impact on attracting and retaining talented teachers (Sahlberg, 2006). High-stakes testing and accountability measures create negative perceptions of the teaching profession and may make it harder to attract and retain teachers. This is because public opinion, status, pay, and morale are used to measure the perception of teaching as a profession (Hargreaves, 2007; Leithwood & McAdie, 2007).

Scott et al., (2001) reported that there is a decrease in status in the teaching profession and related the change to an increase in outside interference largely in the form of high-stakes testing and accountability requirements for teachers. A study conducted by Recruiting New Teachers found Americans view teaching as the profession providing the greatest benefit to society, such perceptions have contributed to low self-esteem for some teachers and have further affected the teaching because of such experience (Leithwood & McAdie, 2007).

Similar to the situation in South Africa, American teachers are held in high regard by the public and seen as well qualified, committed, and caring while in South Africa the education fraternity is mixed as a result of historical reasons. Therefore, the experiences and perceptions of teachers by the public and teachers themselves are influenced by the type of school the teacher is teaching. Among other methods, one way the perception of teachers are quantified is by comparing teaching salaries to other professions such as accounting, architecture, computer programming, and others (Swanson et al., 2008). The dilemmas in determining whether to use hourly, weekly or annual salaries, whether to include fringe benefits, whether salaries for teachers should be calculated in 9-month or 12-month periods has complicated the comparison with other professions.

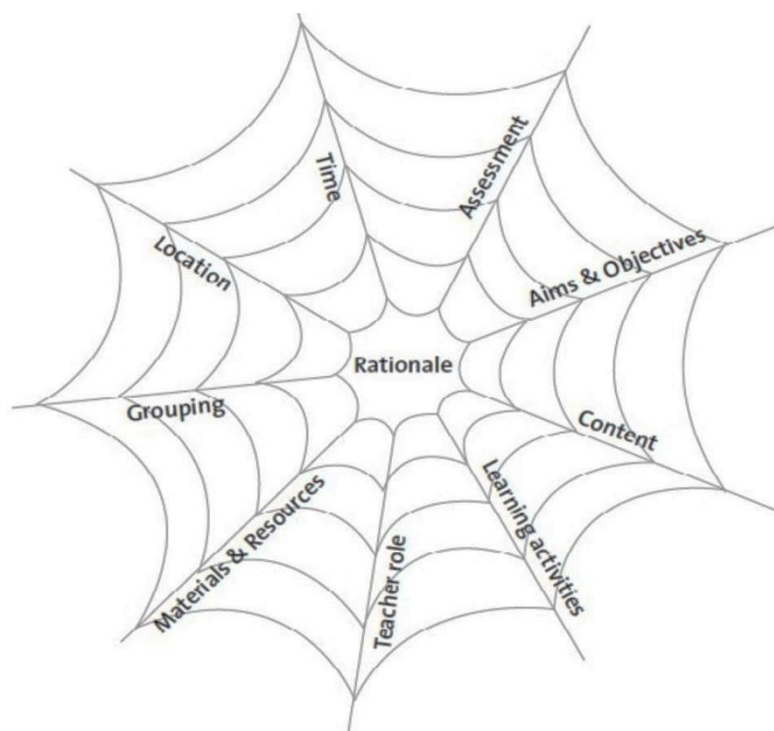
Overall, the experiences on teacher during curriculum change reveals several areas of consideration to keep in mind when asking teachers are to implement a new curriculum or change existing curriculum structures.

The Progressive orientation of curriculum development, collaborative approach, and recent standards and accountability movements, combined with perspectives specific to teachers, provide key points to consider on teachers' classroom experiences. Stakeholders in charge of curriculum change projects needs to be democratic and voluntary, recognizing that not every teacher will embrace each new change in the same way and not all of them will have a positive experience adapting to the changes. Sowell (2005) concludes that teachers are thus advised to collaborate with administrators, colleges and universities, teacher and education organizations, private sector businesses, community members, parents, and learners to develop and implement a curriculum that best meets the local needs of the community and the individual needs of their classroom. Educational leaders in charge of curriculum dissemination need to provide support at the school levels while recognizing the added workload and increased preparation time to allow teachers' release time for their curriculum development and professional learning opportunities will help make the change successful.

2.10 The spider web model as a guide to curriculum implementation

The Curricular Spider Web model of Van den Akker (2003) in figure 2.1 is used to illustrate the important components that must be considered by teachers for them to have a relatively good experience in teaching. The spider web has components that are linked to each other and are therefore supported by such connections to each other. The core of the web is the rationale that is the main body of the curriculum and is based at the middle of the spider web, surrounded by the different components, which are made up of the aims and objectives, content, learning activities, teacher role, materials and resources, grouping, location, time and assessment. Each of these components refers to the parts of the curriculum [intended curriculum] that is usually being given to teacher for their teaching and concern an aspect of learners learning. However, during implementation process, some of these aspects are not usually implemented. This therefore accounts for the difference in teachers' experiences and the subsequent learner performances. For example, the rationale at

the centre of the web which will concern itself with why the learners are learning. If during teaching the teacher cannot have the answer of this question at the back of his or her mind then the process of teaching runs a risk of not being well transmitted or understood by both the teacher and the learners. Another example could be the timing of the subject [auditing aspect of accounting for example] could be such that it's always when the learner are tired of learning and about to go home. This will certainly affect the teaching process and the learners' experiences as well as that of their teacher will be problematic.



The spider web model of curriculum implementation

Figure 2.1 Curricular Spider web model by Van dan Akker (2003).

One of the advantages of this model is that it provides a visual and demonstrative expression of the vulnerability of curriculum implementation at any time in any context of schooling. For instance, any change to this core or any of the components usually presupposes changes to many other aspects of learning and the spider web will undoubtedly lose its shape, depicting the vulnerability of the curriculum during implementation (Van den Akker, 2003). This implies that an effective implementation

of all the ten components of the curriculum is necessary for learning not only for the learners but also to enrich the teacher's experiences in teaching; thereby maintaining the spider web's shape.

The ten components of the spider web model explain in detail the micro level of curriculum products for example, the teachers' planning of instructional material at the classroom level and how it affects or relates to learners' learning. Therefore, curriculum implementation is the crucial link between the intended curriculum and learners' learning at the meso level of the curriculum product and or process. For instance, at the school and classroom, it would be appropriate to use this model as a guide to analyse teachers' experiences through their pedagogic practices as the teacher teaches the auditing aspect of accounting curriculum.

2.11 Conclusion

From the above review of relevant literature, it would be realised that the experiences of teachers in South Africa is hugely dependent in the curriculum. Unfortunately, the curriculum is in a constant state of flux and has no doubt played a major role in determining how teachers experience the implementation of the ever-new curriculum. Irrespective of the reasons for changing the curriculum, the experiences of these teachers have been at the centre where they are expected to produce the result within an acceptable quality limit. To argue for such position therefore the review of the literature started with the definition of terms, curriculum 2005 and the ignorance of implementation, curriculum implementation plan and their likely benefits was at the beginning section of the review. This section was then followed by the exactness of the challenges emanating from the top of the authority, Curriculum implementation at schools, some requirements of curriculum change and implementation, exploring teachers' perception and their voice on curriculum implementation related issues. The final part of the review was the curriculum spider web model, which was a proposed guide to curriculum implementation to best improve on the quality of teaching. The next section of the review will deal with the research design and methodology.

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

3.1 Introduction

The preceding chapter reviewed relevant literature related to the study. The focus of this chapter is on research design and methodology. According to Neuman (1997), the essence of research methodology for an empirical study cannot be ignored. For this reason therefore, this chapter focuses on the research design and methodology that the researcher used to achieved the objective of the study mentioned in chapter one. The chapter is made up of the following subheadings, the interpretive paradigm, qualitative research, case study and an explanation of interviews as a data collection tool. It will also touch on the location of the study by describing the Umlazi district with specific attention given to the Burlington circuit. The sampling of participants will also be discussed justifying the choice of participants. The chapter ends by explaining the trustworthiness of the study but just before the conclusion of the chapter, the ethical considerations were presented.

3.2 Research design

Research is the process where a researcher generates, analyse and interpret data (qualitative or quantitative) to get a clear understanding of the problem being investigated, (Leedy and Ormrod, 2010). In order to be able to conduct an insightful research, it is mandatory for the researcher to have a working plan of the overall research designed in a manner that the researcher is able to provide answers to the research questions. According to Mouton (2001) research methodology is the systematic, methodical and accurate execution of the research design where various methods and tools are used to perform different tasks. Additionally, a proficient research design also provides the rationale for how the researcher will proceed at each stage of the research. Consequently, for any project there must be a research design that is carefully tailored to the requirements of the research question(s) (Bless and Higson-Smith, 2000).

Generally, research design is not generic for every research enterprise this is because each study uses its own research design and this is subject to the nature of the study. For this reason also, the selection of a research design is very crucial and

it determines the outcomes of research (Leedy and Ormrod, 2010). The choice in many instances could be determined by but not limited to; the scope, purpose, aims and objectives of an individual study. To best position the research design of the study, this section begins by discussing the paradigm for the study, which is the interpretivist paradigm. Within this paradigm, the study will employ a qualitative research approach and it is concerned with an explorative explanation of the experiences of accounting teachers in the changing curriculum with regards to the addition of auditing aspects to the curriculum. In order to have a comprehensive understanding of the curriculum experiences of these accounting teachings at the Burlington circuit of Umlazi district, a case study was used as a research method.

3.3 Research Paradigm

The existing different paradigms are different ways or perspectives of viewing the world. Neuman (2006) defines a paradigm as a basic orientation to theory and research. In other words, a paradigm is considered a broad framework within which researchers conduct studies. Each paradigm will thus include basic assumptions, important questions to be answered by the researcher and the research techniques to be used within the paradigm, which must correspond with the paradigm chosen for the said study.

The researcher decided to use the interpretive research paradigm for this study. To begin with, Interpretivists are concerned with meanings and thereby attempts to understand daily phenomena through these meanings that people assign to them in their social context (Henning, 2005). Such meaning were likewise explored through the experiences of the participants, therefore, individuals within the interpretivist paradigm are considered to be consciously, socially, politically and historically active in constructing meaning in the world around them. According to Cohen, Manion & Morrison (2007) the “central endeavour for an interpretivist is to understand the subjective world of human experience”, this is done through getting an inside of a person, by understanding them from within and to comprehend the interpretations of the world around them. From this perspective, the subjective interpretation of the participants’ reality in this study will provide an insight into how they have manage through experience to adjust to the changes of the accounting curriculum specifically when the auditing aspect were being added.

This paradigm has its limitations when engaging in research. The interpretive paradigm does not concern itself with the search of broadly applicable law as the positivist would do but would concern itself with descriptive analyses that emphasises deep, interpretive understanding of social phenomena (Henning et al. 2005; Leedy and Ormrod, 2010). This paradigm therefore had an influence on the way the data was analysed and presented. Furthermore from an ontological perspective, the interpretivist paradigm does not accept the notion of an objective reality independent of the perception of reference of the participant, rather reality is considered to be dependent and influenced by the process of social interaction (Henning, 2005). For this reason, interviews as a method of data collection was of vital importance to the researcher rather than the administration of questionnaires as would have been done by the positivist. Additionally, the interpretive paradigm focuses on multiple perspectives of the selected participants' reality within the social setting by considering more than a single participant having the same experience of teaching the auditing aspect of accounting at the Burlington circuit of the Umlazi district. The paradigm gave participants a voice from their subjective perspective of how reality is being understood and interpreted.

The broad characteristics of the interpretive paradigm are directly related to the focus of the study. The relationship is established where the researcher attempts to explore the participants experiences with a view of understanding on how they have manage to produce excellent result at the NSC exams although accounting is one of the least performing subject at that level of assessment. Furthermore, the methods of data generation which are interviews, gives participants the opportunity to share their experiences in facing the challenges of the continuous curriculum changes within the accounting subject as a whole. This broad purpose of the study makes it suitable to frame the study within the interpretive paradigm.

3.4 The Qualitative Approach

In answering the research questions, the researcher employed a qualitative research approach which explores the richness, depth, and complexity of phenomena, and it is associated with interpretivist paradigms in which the main indicator of meaning is experience (Henning, 2005). Bearing in mind that the experiences of teachers are relative, Merriam (1998) suggested that qualitative research should take place in the participants' natural settings, with the intention that the data generated would be as

realistic as possible. For this reason the researcher decided to pay a visit to each participant's school while they were teaching; one of the advantages of this was that it would give the participants a fresh memory of their experiences of teaching the auditing aspects of the accounting curriculum. The qualitative research was therefore employed to describe, understand and explain the participants' experience in implementing the curriculum. According to Henning (2005) this is carried out using evidence from the participants' interpretations of their subjective reality.

According to Bauer and Gaskell (2003) qualitative research avoids large numbers unlike quantitative research but rather opt to utilise small numbers that effectively interpret social realities. It is the belief of qualitative researchers that, the way of knowing reality (epistemology) is by exploring the experiences of others regarding a specific phenomenon and is an attempt to understand how others have constructed reality through interrogation such as interviews (Maree, 2007; Leedy and Ormrod, 2010). The researcher noted that although qualitative research is very helpful when describing, explaining and analysing social realities, that notwithstanding the researcher must be aware that participants brought with them different life experiences and understanding into the research situation (Bless and Higson-Smith, 2000; Newby, 2010) that is a multiplicity of realities as a result of the subjective construction of each participant's perception. According to Essack (2011) such nuanced understanding of participants' realities cannot be captured through quantitative research. Since the researcher intends to explore how the participants have manage to adapt to the changes of the accounting curriculum when the auditing aspects were added therefore prompting the study to be qualitative.

Literature have shown that there are many appropriate and reliable methods of data generation in qualitative research nonetheless, the researcher decided to use interviews as the sole method of data generation; whereby, there is a lot of text and where data generated is in the form of words. Henning, (2005) supports this notion by stating that, in the qualitative approach, a researcher seeks to understand and explain by using evidence from data and literature. This aspect supported the study because there was a vast amount of literature on the experiences of teachers and how they face challenges in implementing their curriculum in the context of changing curriculum such as that of the auditing aspect of accounting. Fraenkel and Wallen (2008) argue that interviews are designs that favour in-depth information in a

narrative form and are very detailed and descriptive information is generated in the form of words. Through a qualitative approach a detailed transcripts of an interview will permit the researcher to identify themes and as a result, the researcher is able to understand and portray the participants' perceptions and understanding of particular research inquiry. One of the advantages of qualitative research is that it allows for the use of non-interfering data generation techniques, where the researcher can capture the natural flow of events and how participants interpret these events from their subjective perspectives.

3.5 Case study as the research methodology

In order to explore the experiences of accounting teachers teaching the just added auditing aspect of the accounting curriculum in the Burlington circuit of the Umlazi district, the researcher used a case study approach to carry out the investigation. Rule and John (2011) define case study as a systematic and in-depth investigation of a particular instance in its context in order to generate knowledge. The participants from the Burlington circuit at the Umlazi district can and perhaps should be likewise considered as a case study since they are from the same geographic location and also they have consistently produce exceptional results in accounting during the NSC exams. Cohen et al. (2007) argue that a case study probes deeply into a phenomenon (the experiences of the participants) and analyses intensively the multifarious phenomena that constitute the nature and or concept of the unit being investigated. In this research, the case of the study was considered to be the Burlington circuit of the Umlazi district and the unit of investigation or analysis within these cases was the experiences of the accounting teachers in teaching the auditing aspect of accounting. Although Cohen et al. (2007) noted that case studies are conducted in specific temporal, geographic and institutional contexts, these participants' schools were selected by the researcher to optimise the various experiences within the circuit of Burlington.

Stake (2000) demarcate three types of case studies which include: intrinsic, instrumental and collective case studies. Intrinsic case studies focus on unusual cases with particular interest to the researcher with the intension to build a theory otherwise a grounded approach. Whereas, an instrumental case study is used so as to provide insight about a phenomenon so that the findings could be generalised to help provide an understanding –this is more appropriate with a quantitative study.

And finally, the collective case study encompasses more than one case in order to investigate a seemingly general condition and according to Rule and John (2011) a collective case study is also known as a multi-case study. On the other hand Stake (2000) concludes that a collective case study is the grouping of instrumental case studies with an additional purpose being to help advance understanding of a phenomenon. This is partly true due to the size of the participants; usually smaller comparatively. In a case study, the underpinning assumption is that the phenomenon (participants' experiences) is investigated as an abounded system and thus not independent of the entire case of the study (Henning et al. 2005). For this study, the system was the high school teachers that were teaching the auditing aspects of accounting curriculum and therefore limited within a geographical location and subject specification.

Denzin and Lincoln (2000) state that the advantage of the case study is that it presents a real life situation and provides a holistic account of participants' realities and an insight that would enable the reader to visualise the experiences of the people in the phenomenon. Also, the in-depth nature of case study gives a unique perspective on the phenomena of curriculum implementation experiences that may be lost in larger scale research projects such as surveys (Bless and Higson-Smith, 2000; Rule and John, 2011). That notwithstanding, using participants from more than one school may be problematic since each school is unique and there might be difficulties in generalizing which has been perceived as a weakness for such a case study approach (Newby, 2010). Besides such limitations the researcher was focus on the participants' experiences in teaching the auditing aspects of the accounting curriculum and information related school experiences were considered only through their impact on the experiences during curriculum implementation of accounting.

3.6 A descriptive presentation of the case of the study

According to legend, the name Umlazi comes from "umlaza"; a Zulu meaning for the sour acid produced from fermented milk or sour milk. Based on oral literature, it is believed that when king Shaka was passing through the area, he refused to drink from a local river around the area claiming it had the taste of "umlaza", from that incident, the area has infamously been called Umlazi.

Taking nothing away from the origin of the name, the Umlazi district, which has about 179 high schools in total, achieved an 81 % pass rate – the highest in the province's 12 districts. The Umlazi district host two of the top 10 performing schools in the country namely; Durban Girls' High School and Danville Park Girls' High. All the top 10 performing high schools in the province are in the Umlazi district, and are currently being run by women principals. The Umlazi District is divided into 17 circuits, one of which is the Burlington circuit; where the participants and their schools were selected. The 17 circuits are different from each other in terms of population density and the availability of schools (from Grade R to 12), with some districts having more schools than the other. The availability of resources at the schools such as those found in Durban centre are generally more and hence they are deemed the richest school in the district. On the other hand, schools from the Umbumbulu district are rated as the poorest in the district. These trends of resource availability have also reflected on the learners' performance of the National Senior Certificate exams.

The Burlington circuit being the selected circuit of the study has 13 High schools that offers accounting as a subject to their learners. Although there are other high schools, only these 13 high schools offer accounting along with the auditing aspects of the accounting curriculum. These schools are from the areas of Klaarwater, Kwasanti, Shallcross, Chatsworth and Wilberdacht respectively. These areas are notably witnessing an unprecedented amount of investment from the government in infrastructural developments. Out of the 13 high schools, 10 of them are former Indian schools although they are currently a mixture of Indian and African learners as well as the teaching staff teaching and learning at the school. The rest of the 3 schools in the Burlington circuit can be considered as purely African schools. This is because the learner and teacher composition of the school is made up of entirely blacks. The 3 schools could be found in Klaarwater, Kwasanti and Wilberdacht respectively.

From the categorisation of schools perspective, 12 of the 13 schools in the Burlington circuit are between quintiles 4 and 5 with only one school found in Wilberdacht is categorised as a quintile 3 school. The quintile 3 school usually has the lowest result in the quintile in the NSC exams of less than 60% in the past four years.

3.7 Data generation

Researchers collect data by using various techniques and the choice of a particular technique will largely depend on the type of question or problem investigated and the type of information being sought. Bless Higson-Smith and Sithole (2013) and Leedy and Ormrod (2010) list three major instruments for gathering information from participants and these are interviews, questionnaires, and observations.

For the purpose of this study the use of interviews was employed for generating data. A digital audio recorder was used to record all conversations between the interviewer and the participants; this was done with the permission of the participants. The main aim of the interview is to gather accurate and in-depth data directly from respondents. Neuman, (2006) argues that an interview is an interaction between two individuals where one person, the interviewer, wants to obtain specific information from the other, the interviewee. Gray (2009) states that there are five types of interviews; focused interviews; structured interviews; semi-structured interviews; informal conversational interviews and non-directive interviews. All of these options were available to the researcher but only the semi-structured interview and the non-directive interview were used. This is because of the times available for each of the participants to engage with the interview process. Gray (2009) argues that the choice of a particular method depends on the aims and objectives of the research being conducted. The choice of the interview technique was meant to give the participants' the freedom to freely express themselves when a question was being asked. This form of interview accounted for the depth of the data and thus also qualified it as a non-directive interview.

According to Bless and Higson-Smith (2000) the interview is an established data generation instrument for qualitative research and for a case study. This type of research data collection is often a preferred option since most researchers feel comfortable with it (King and Horrocks, 2010: 6). The interviewer is in control of the interview rate and interviewees are encouraged to talk about their views, feelings and perceptions on a given topic or situation. In contrast to when using a questionnaire both the interviewer and the interviewee could ask for clarification when an aspect is not understood. Similarly the interviewee could be asked to elaborate when particularly useful information is shared.

3.7.1 Interviews as an instrument used for the study

With an understanding that the study is qualitative, the researcher used interviews as a research tool for data generation. The researcher chose the semi-structured interviews because of its malleability and it gave the researcher an option to probe deep into question further that seem to be of relevance to the study and needed to further explanation. Considering that aspects of teacher's experiences are not easily understood from other forms of data generation, the use of interviews as an instrument for data generation was therefore appropriate based on the nature of the study. To accomplish this she had to prepare a list of interview questions (see appendix D) to be answered by the participants. Most of the questions were open-ended and the participants could answer as they felt the need to make their voice heard. Therefore, the semi-structured interviews with open-ended questions seemed to be best suited to answer the main research questions introduced in chapter one. Kruger and Welman (2001 p.161) argued that although all respondents are asked the same questions, the interviewer may formulate other questions as probes or further explanation due to a given situation. Semi-structured interviews questions can be adjusted to meet the level of the respondent and level of his/ her knowledge of the problem (Neuman, 2011). Leedy and Ormrod (2010 p.188) state that interviews can be conducted in various ways including face-to-face interactions and telephone discussions. For this study the face-to-face interviews was conducted. With this type the researcher would be able to clarify any unclear question and is also able to read and record the respondents' reactions.

3.7.2 Advantages and disadvantages of using interviews as an instrument for data generation

Like every other data generation method there are bound to be advantages and disadvantages a selected method used by the researcher to collect her data. Semi-structured interviews used for data generation in the study also had their advantages and disadvantages. An understanding of these advantages and disadvantages by the researcher would serve the purpose to maximise the most of the advantages and likewise minimise the least of the disadvantages thereby generating quality data for the study. Below are some of the advantages the researcher made maximum use of while minimising the disadvantages to their lowest possible occurrences.

Some of the advantages experienced using Interviews

The primary advantage the researcher experienced using interviews for data generation was that they provide much more information that is detailed, appropriate, and essential for a qualitative study. According to Neuman (2006) and Leedy and Ormrod, (2010) interviews have the highest response rates when compared to other data collection methods used in research. Furthermore, interviews could provide a more relaxed atmosphere in which to collect information from the respondent although that would hugely depend on how the researcher has plan and organised the interview. In such a situation, both the interviewer and interviewee may feel more comfortable having a conversation about a given topic such as the one used for this study. The comfortable atmosphere was realised by the researcher and this accounted for the quality of the data the researcher collected from the participants. Additionally, face-to-face interviews enable the researcher to establish rapport with the potential respondents and this leads to positive cooperation of the respondent (Henning, 2005; Leedy and Ormrod, 2010).

The flexibility of semi-structured interviews in particular gives the researcher several advantages over the other forms of interviews such as structured interviews. The semi-structured interview give the researcher opportunities to probe for in-depth views and opinions of the participants experiences of teaching the auditing aspects of accounting and go deeper into a given situation were necessary. Essentially, the researcher was able to explain, elaborate or rephrase the questions being asked, if the respondent needed clarification. The researcher also got a chance to explore emerging views during the interview process, which were not initially considered at the time the interview questions were being formulated. These were mostly some of the advantage that the researcher took advantage from during her interview process with the participants.

Some of the disadvantages experienced using Interviews

There were two distinct disadvantages using interviews as a data collection instrument experienced by the researcher during the time of the study. The semi-structured interviews were time consuming and very expensive to administer and transcribe. These disadvantages were also identified in literature by Leedy and Ormrod 2010; Neuman, 2006; and Maree, 2007).

Time-consuming nature of semi-structured interviews

During the time of the interview, the researcher spends more time arranging for the interview sessions prior to the interview proper. Merriam (1998) recommends that the researcher must organise the interview sessions in a manner that would suit both the participants and the researcher, if not there is likelihood that the interview would not be effective. This was also experienced during the process of data generation with many changes on the schedule due to improper arrangements or due to commitment on the participants.

Again, the interviews were time intensive because the researcher had to be physically present for each interview; this is because other forms of interviews such as telephonic interviews were not used and only a face-to-face was employed for the study. For this reason, the researcher spend a number of hours waiting to interview participants and sometimes the researcher had to travel long distances to reach the participants' school. Such a disadvantage of interviews was stressful and the time use to conduct an interview would have been used in doing other researcher related duties. De Vos, (2002) argues that the problem of time consumption could result in a small sample and many not produce a trustworthy finding. In relation to time consumption, transcribing the interviewed data was equally laborious. Transcription needs to take place before the results could be analysed. Transcription was not just putting words into text but also to understand the meaning of the choices of words used by the participants and what they mean in that context (Maree, 2007; Merriam, 1998). Some of the interviews did not take place at the scheduled time or day because of various reasons and the researcher interviewer had to come back for the second time as was experienced by the researcher at one of the school. A follow up re-scheduling was done over the phone but the interviews were face-to-face only. These were some of the pertinent disadvantages that were sometimes out of the control of the researcher and the participants.

The expensive nature of interviews

There were cost implications using interviews as an instrument for data generation. Travelling costs amount to considerable expenses as most of the school within the Burlington circuit were far from the researcher's school and physical address. This was main reasons why the researcher had to wait for each participant for a long time

whenever she was at the participant's school for an interview; to reduce the cost of traveling again. Moreover, it requires some amount of patience to be able to probe deep into the respondents' answer. Sometime, responses to open-ended questions were complex to comprehend and comparing their meaning was very difficult because some respondents used their own words when answering questions and the meaning was not exactly the same from the researcher's perspective. These were some of the disadvantages that the researcher encountered during the process of data generation and she used the necessary measures to avoid compromising the quality of the data by getting the most out of the advantages and the least from the disadvantages.

3.8 Sampling of the participants

It is very important to determine the size of the sample. Although this is a qualitative study, the sample size selected was considered because it determined the statistical power of research through the representation of the participants (Bless, Higson-Smith and Sithole, 2013). That notwithstanding, the researcher acknowledged that a larger sample would have been more representative in the study but this would have been more expensive and time consuming in generating the data. On the other hand, the small sample was more convenient and sufficient enough to provide valid findings bearing that it was a qualitative study.

A total of seven participants were therefore selected from within the Burlington circuit. These participants were currently teaching the auditing aspects of accounting at their respective schools at the time of the study. Cohen *et al* (2007) advocate that it is not only the appropriate methodology and instrumentation of the research that ensures its quality but also the aptness of the sampling strategy. The researcher chose these participants because they were from the same circuit and where implementing the accounting curriculum which notably contained the auditing aspects that was recently added by the department. These teachers had a minimum of 15 years of teaching experience in the subject of accounting alone. And through their experience they had seen all the changes that had been made in the accounting curriculum during their vast experienced career of teaching. All of these teachers were teaching at the high school (grades 10 to 12) at the time of the study. This was the same grades that the auditing aspect of accounting was introduced.

Based on the grades that the auditing aspect of accounting was introduced the selection of the participants' grade was logically justified as a result.

3.9 Data analysis and interpretation

The data generated had to be analysed and interpreted in such a way that it is easy for the researcher to draw conclusions and be able to make recommendations. Sarantakos (2007) defines data analysis and interpretation as a process of processing data and converting it into meaningful statements. Because the researcher decided to use open-ended questions during data generation, there was a significant challenge in analysing the data. This is because data generated through open-ended questions are usually composed of dirty data³. Therefore, the process of analysing the data was laborious and time consuming. To overcome these challenges, the researcher made a follow-up for some of the participants to have the exact information that was required to answer the research question. This was however done telephonically. This was very helpful for the analysis because the open-ended questions were then refined to get the specific and required information from the participants.

The process of data analysis started immediately after all the data was generated from the participants. In an attempt to answer the critical research questions, the raw data collected was coded, categorised into emerging themes in order to produce a meaningful and trustworthy conclusion that was supported by evidence as to how it was reached. Maree (2007) states that data analysis involves working with data by organizing, and breaking it into manageable units, synthesizing it and, searching for patterns, discovering what is important and what is to be learned, and deciding what to tell others.

The researcher first organised the data analysis according to the participants' expression of experiences before proceeding to the next participant. By so doing, the coherence and integrity of each individual's response was preserved and facilitated a holistic view of the participants' experiences being investigated (Cohen *et al.*, 2007). The researcher read the data line by line, and substantive codes were identified and named. The emerging issues from all the participants were then categorised, where

³ Dirty data refers to data that contains erroneous information. These could be any of the following: misleading data, duplicate data, inaccurate data, and data not relevant to answering the research questions. There are many other forms of dirty data but the explanation above is limited to the research design for this study.

patterns of responses, similarities and differences raised by the participants were analysed and were given different names according to their respective categories. De Vos (2002) stated that qualitative data analysis is a search for statements about relationships among categories of participants' data.

The data generated from the participants were analysed in relationship to the research questions and literature was used to support the findings. Lichtman, (2006) concludes that it is the role of the researcher to bring understanding, interpretation and meaning to the data; therefore, the data was analysed in an explicit and exploratory manner. However, Braun and Clarke (2006: 86), explained the nature of thematic analysis by stating that it "involves a constant moving forward and backwards between the entire data set, the coded extracts that you are analysing, and the analysis of the data that are producing. Considering that writing is an integral part of analysis, therefore not something that takes place at the end as it does with statistical analyses; hence, the process of writing up an analysis of a qualitative data is much more complex and time demanding. In this study, the researcher presented the findings obtained from the interviews conducted. The findings are therefore presented and discussed in chapter four.

3.10 Limitations of the study

The researcher do acknowledged that things might not go according to plan and therefore some limitations were encountered. For example having a technological problem in manipulating the dicta-phone for data recording purposes. Some of the participants were not usually at school on the day of the scheduled interview and failing to notify the researcher in advance. When I did the interviews, the common limitation was that most often the participants were busy and for this reason the researcher had to try and keep the interview sessions as short and direct as possible. Fortunately, the researcher managed to ask all the intended questions she had set out to ask and also managed to probe the participants for more information. In one school, the interview started one hour late because the chairperson of the School Governing Body had arrived unannounced and held a meeting with the principal and some of the staff of whom my participant was involved.

From a conceptual point of view, it should be however noted that the views of the participants' experiences expressed in the findings does not comprises their

experience as educators. Considering that most of the participants selected had a minimum of fifteen years of teaching while the auditing aspect of accounting was only being introduced in the NCS in 2006. This implies that their experience in teaching the auditing aspects of accounting was only eight years while their career experience was more than double that number of years for the least experienced participant selected. For this reason the experiences recorded in the study was limited to these number of years of teaching and mainly on the auditing aspect of accounting. Hence, generalisation of the findings would not be appropriate although it could be applicable in similar context as that which the study was carried out.

3.11 Trustworthiness of the study

Validity refers to the degree to which the interpretations have mutual meanings between the researcher and the participant thus both agreeing on the description or composition of events, and especially the meaning of these (McMillan & Schumacher, 2006). For this reason, the researcher took the transcripts back to the participants to verify the data or check if there were any corrections to be made or even omissions made during transcription. In qualitative research this is referred to as member checking. It involves sharing the researcher's interpretations of data obtained from various sources with the participants from whom they were gathered and determining if they feel that the results are plausible (Creswell, 1998; Leedy & Omrod, 2001).

In qualitative research validity might be addressed through honesty, depth, richness and scope of the data achieved, the participants approached, and the extent of triangulation and the objectivity of the researcher (Cohen et al, 2007). For the purpose of the study the researcher selected seven participants from the Burlington circuit. This was done to provide a thick and rich understanding of the participants' experiences in the teaching of the auditing aspects of accounting within the case study. As a researcher, I acknowledged and limited my own bias as a teacher who might have been influenced by own experience during the analysis of the data. Kuper, Reeves and Levinson (2008) refer to this as reflexivity. Cohen, et al (2007) define reflexivity as a research technique to enhance researchers' recognition of their own influence on their research, such as how their gender, ethnic background and social status influence the choices they make about methods, data collection

and analysis. Trustworthiness is therefore a measure of the consistency of the findings over time. These quality assurance process made the study trustworthy.

3.12 Ethical considerations

During the study ethical considerations were at the heart of the researcher's activities. It is therefore imperative that participants are not harmed physically, emotionally or psychologically; they are not made uncomfortable in any way or subjected to stress particularly during the interview. Therefore, a researcher has to take steps to remove these or even prevent them whenever possible (Polit, Beck & Hungler, 2001). During the interviews, the participants were told of the nature and purpose of the study and their right to stop the process at any time they felt uncomfortable to continue. Henning et al., (2004) advocate that respondents need to give informed consent to participate and must be made fully elaborate about the research in which the interview is going to be used. Cohen et al (2007) add that participants should be assured that their privacy and sensitivity will be protected and what is going to happen with their information.

To be able to gain access to these schools the researcher first applied for ethical clearance from the University of KwaZulu-Natal ethics committee which allowed her to conduct the study (appendix E). The researcher then wrote to the head of the Department of education in KwaZulu-Natal requesting permission to conduct the research. Thereafter letters were written to the school principals requesting permission to interview a member of staff. The letter clearly stated that there were neither foreseeable direct benefits nor direct risks associated with their participation in this study and also that participation is voluntary and they could withdraw at any point should they wish to do so. With the letters were declaration forms which the participants signed, giving their consent. The researcher also ensured that anonymity and confidentiality were observed by using pseudonyms throughout the study.

3. 13 Conclusion

This chapter dealt with the methodology used for this study. The approach adopted was qualitative within an interpretivist paradigm and the research design employed was the case study which explicitly explained the Umlazi district with emphasis on the Burlington circuit. A semi-structured interview was used as the data generation

method with some of the questions being open-ended. The questions were asked bearing in mind the research objectives stated at the beginning of this chapter and in the introductory chapter. The ethical considerations were also mentioned and the issue of validity and reliability. In the next chapter, the findings will be presented and analysed.

CHAPTER FOUR

DATA ANALYSIS AND DISCUSSION

4.1 Introduction

Centre to the study is an exploration of the experiences of grade 12 educators in teaching auditing aspect of the Accounting curriculum. This is done by exploring the experiences educators encounter during curriculum implementation in the context of changing curriculum with the intension to understand how the selected participants have manage to adapt to these changes and at the same time produce worth noting results at the national level of assessment (NSC). The remarkable performance of accounting was noted from the Umlazi district where they have the best result nationally in accounting (DoBE, 2014). For this reason, participants were selected from the Burlington circuit (one of the 12 Umlazi districts) which was considered to be of demographic representation of the province. The aim of the study was to understand how these teachers have manage to successfully produce remarkable result within the context of changing curriculum of accounting. For this aim to be achieved the researcher selected participants (educators) with more than 15 years of teaching experience with the underpinning logic being that these participants would provide experience based response to how they have manage to successfully produce good result over the years amid the continuous change of the curriculum. There have been numerous changes in the curriculum of the accounting subject but the study focuses on only the auditing aspects of the accounting curriculum that was introduced in 2008. From this perspective, the data collected through interview was thus aimed at achieving the following research questions; what are the experiences of the grade 12 educators in teaching the auditing aspect of the Accounting curriculum and how have their experiences affected the grade 12 educators' implementation of the Auditing aspect of accounting curriculum?

This chapter starts with the aid of a tabular descriptive analysis of each of the participants. The data was presented descriptively because the research used a case study and how these participants relates to their teaching context was understood to have an impact on their experience in the continues curriculum change and a complete representation of their reality. Three themes emerged from the study and the next section of this chapter presents the themes that emerged

from the analysis of the data generated through interviews. The themes that emerged were, experiencing the curriculum change during its initiation. Here the focus was on how these teachers had experience the new changes being introduced to them during organized training sessions. The next theme was the adaptation to curriculum change. The themes focus on how the participants' had to employ personal effort in adapting to the curriculum changes that were being introduced. The last theme was the school and department's support to these introduced aspects of the accounting curriculum. The focus here was to understand if there were any support the participants received from their school or from the DoB in the form of a follow up.

4.2 Describing the participants

The descriptions of the participants have been presented in the table below. A tabular form was used to proceed the explanation of the participants.

Pseudonym of participant	Ayanda	Yende	Nashaba	Grace	Naicker	Bolton	Lisa
Gender of participant	Female	male	male	Female	Female	Male	female
Years of experience	25	21	15	16	33	25	29
School quintile	3	2	3	3	5	5	4
Highest qualification	Hons in account	B.tech +PGCE	Acc II+III	Acce in account.	B.Edhons	B.EdHons	B.Ed
Currently studying	yes	No	No	no	yes	No	yes
Race	Black	Black	Black	Black	Indian	Indian	Black

A descriptive analysis of the participants

Table 4.1 a descriptive analysis of the participants

NB

They were all grade 12 teachers and had been teaching the auditing aspect of accounting curriculum for six years since it was added in the curriculum in 2008.

A presentation of a descriptive analysis of the participants was considered unavoidable because the study was carried out within a case study research design. For this reason, presenting the participants analytically was vital for the findings. As was indicated in the previous chapter, seven participants participated in the study; these seven participants were selected from the thirteen schools within the

Burlington circuit that offer accounting as a subject to their learners. Based on the total number of schools that offer accounting within the circuit, the choice of seven participants was approximately a representation of half of the schools within the area, therefore justifying the number of selected participants for the study. Only the pseudonyms of the participants have been presented here due to ethical reasons. These participants were a mix of both male and females. The selection of these participants were purposive, based on their longevity of teaching which is a minimum of 15 years of experience. It would be understood that these teachers have experience the curriculum changes and have been able to continually produce outstanding results compared to their counterparts in other parts of the country. A majority of the schools at the district are classified to be in quintile 3 to 5. The implications for this could be realised as the schools were adequately resourced and this could have played a huge positive impact in the performance of the learners and the teachers' adaptation to the curriculum changes as revealed by the data.

The selected participants were all qualified to teach accounting and the auditing aspect as well and some of them were continuing schooling at the time of the study. This also positioned the teachers to be able to best teach their learners whilst adapting to the changing content of the curriculum and some of the participants revealed that they had been involved with the corporate sector and others said they had close family members that were in the corporate sector. All of these had an impact also with the way the teachers were adapting and implementing the auditing aspect of the curriculum in their respective schools. Because the Burlington circuit is mostly made up of blacks and Indians, the composition of the participants also reflected these demographics. It should however be noted that this composition was not a criteria for selection but it so happened as a reflection of the demographic of the Burlington circuit.

The descriptive analysis of the participants therefore provided an understanding of how these participants would or perhaps had perceived the curriculum changes over the course of their teaching. It should however be understood that the views of the participants' experiences does not comprise all the experience that had been occurring during their teaching career but was limited to the time the auditing aspects of accounting was added chronologically onto the curriculum in 2006-2008 from grades 10 to 12 respectively. From this perspective therefore, the participants'

experience would be a minimum of eight years of teaching experience while their entire teaching experience at its minimum was more than double the period for this study. In addition, the subjective perceptions of the participants could not have been separated from their experiences and how each of them has adapted to the inclusion of the auditing aspect onto the accounting curriculum as a whole. The next section of the analysis chapter will present the emerging themes that was derived at from the interviewed data generation from the participants.

4.3 Experiencing the Curriculum change during its initiation

This was the first theme that emerged from the data. Here the participants gave an insight into how they experience the process of curriculum change. This change experienced was being organised by the department of education in conjunction with the labour unions most especially SADTU. The conventional approach used by the curriculum disseminators was to organise workshops or seminars for teachers with their respective subject groups. Such workshops are understood to have been done nationwide to all the accounting teachers when the auditing aspect of accounting was being added into the curriculum. When the participants were being asked how helpful had the curriculum change workshop been to them in their teaching of the auditing aspect of accounting, almost all the participants responded that the workshop had not been very helpful. Nevertheless, there was some positive note that the participants reported about the workshop that was organised for them. This positive response was in terms of acknowledgement of being told about the changes in the new curriculum. This is what Ayanda had to say:

'The program was not quite helpful; the only thing they did was to tell us the changes. This was only on the new things that had been added and removed from the curriculum. They didn't tell us in details about the content of the new things that were added'.

From the participants explanation it would be realised that during the training workshops organised by the DoBE, the emphasis was only to tell the teachers on what is new and what has been removed from the curriculum. In a similar manner, that is how the auditing aspect of accounting was being introduced to all the accounting teachers during the process of curriculum dissemination. This also concurs to literature as Marsh (2009) indicated that the changes in the curriculum

subjects are assumed to be of most useful for the learners to have a quality life envisaged by the designers and therefore necessitates the changes in the curriculum. During the dissemination process, aspects of assessment was also being introduced to the accounting teachers and according to Yende, a participant from a quintile 2 school said that *we were only being told of the areas that are going to be assessed*. This approach again by the disseminators of the auditing aspect of the accounting curriculum put the teachers in an uncomfortable position where they have to go some more self-study to be able to teach or implement the changes in their classrooms. Neither was there any self-study materials being given to the teachers pertaining to the auditing aspect of the accounting curriculum.

Some of the participants were not only critical of the approach used by the organisers but also on the timing of the dissemination process as a whole. They believe it was not the best time to organise workshops on curriculum contents or anything related to the curriculum. In addition, according to Naicker the most experienced participant, she said that;

The timing was bad. Since it was at the beginning of the year. It has to be at the precious year for them to best prepared.

This again puts the department and the organisers at fault as their timing would have a huge impact in the manner at which the teacher would have to swiftly adapt to the enacted curriculum changes in the accounting subject. The effects of such timing by the department would be seen in the next theme as some of the participants took a considerable amount of time to adjust their teaching to the standard of the expected changes.

The duration of the workshop also emerged as an issue that affected to experiences of the participants in the teaching of the auditing aspect of the accounting curriculum. The duration needed to inform educators of curriculum changes is not fixed and neither is it determine by a single set of criteria but should be determine by the needs of the educators, since they are the primary reason for the workshop to have been organised. When the participants were ask if in their opinion the duration of the workshop was enough for them to have a mastery of the new curriculum content of the auditing aspect of accounting, they consensus was that the time provided for the

workshop was not enough. In the participants own words that is what Bolton had to say,

‘...It was less than a week about 2 to 3 days of training since other subjects were also scheduled at the same time. For me the time was short but it was informative since we had a picture of what the new changes were’.

The relatively short time allocated for the teachers to be informed about the new changes again seems to have been insufficient to fully grasp the changes without requiring that one goes for self-study. These participants main concern here seems to have been on their planning for the auditing aspects of the accounting curriculum. Such concerns were also seen in literature as was discuss by Hargreaves (2000) who stated that, one of the most importance concerns for teachers during curriculum implementation was their planning. There was hence a need for clarity, which would be of much importance to these participants who relied on them for a successful implementation of the accounting curriculum. For this reason, the department and the organisers of the workshops should have considered the teachers’ concern for planning for their lesson as an ingredient for effective teaching of any curriculum, most especially when the curriculum was newly introduced. Although there seems to have been a justification for the time frame provided as was revealed by one of the participants what said that *‘during the workshop the focus was mostly on the corporate governance of the auditing aspect of the accounting curriculum’* (Nashaba). This therefore could have been the reason for the short time frame allocated for the accounting subject.

From a personal point of view most of the participants appreciated the workshop irrespective of the participants’ complains about the duration and the absence of content information about the auditing aspects of the new curriculum being introduced. Although they suggested that subsequent workshops should be extensive and there should be more focus on aspects of content development. In appreciation, Ayanda said that,

‘It was good that it was added. This has been a big gap in the curriculum since accounting will be meaningless if they are not audited.’

Such responses were common to all the participants and some of them expressed their difficulties in understanding the demands of the curriculum but was satisfied

with the addition of the auditing aspect into the accounting curriculum. This was an indication that the participants' appreciation of the introduction of the auditing aspect of accounting was subject to their qualification. This was indicated by the words of Ayanda who was currently studying. She said that,

'It was not hard for me to understand because I have a bachelor of accounting Sciences. Where I majored in accounting and auditing'.

The qualification of the teachers therefore had an impact in their experience of the curriculum change. That notwithstanding there were also the manner at which it was being introduced to the learner and to the teachers that had an impact in their appreciation of the new knowledge for those participants who saw themselves as not being too qualified to swiftly adapt to the new aspects of the auditing in accounting. Grace one of the participants stated that,

'It [auditing aspects in the curriculum] started in grade 10 and then to grade 11 to 12 I like it. The change is good coz it brings more what is done at the tertiary sector to the school and it's more practical now'.

From the participant's explanation, it would be understood that the approach used by the curriculum designer was not found to be much of a challenge to the teacher and this could have accounted for their success in teaching their learners as they used their experience in understanding the auditing aspect of the accounting curriculum in their teaching. In addition, the participant seems to have understood that the auditing aspect was more practical rather than the usual theoretical understanding of accounting that was without the auditing aspects of accounting. Considering that the introduction was from simple to complex as its being expressed in blooms taxonomy such approach thus facilitated learning. Literature also proposes that other study have shown curriculum change might be made easier by training administrators during curriculum dissemination to understanding teacher behaviors both in the process of change and in their classroom experience while carrying out the disseminations process (Yucel, 2008). However, this was a national approach not specific to the participants at the Burlington district in particular. Therefore there must have been something that the teachers at this circuit and the district in general must have done to have such an outstanding learner performance as have been indicated

in chapter one. The next theme therefore present some of the peculiarities of what have been done by these teachers with respect to what they did in particular.

4.4 Adaptation to curriculum change

Base on the manner at which the dissemination of the new aspect of the accounting curriculum was being done during the workshop. It was evident that the process of adaptation was to be personal and/or institutional, for a teacher to be able to have a good mastery of the content and at the same time being able to teach it effectively. Although by the time the auditing aspect of the new curriculum was being introduced, these participants had already had enough teaching experience to be able to cope with the changes being introduced into the curriculum. The coping referred here is limited to the process of teaching only and not related to mastering of the content knowledge. Nevertheless, these experiences was only being drawn upon as revealed by the data during the teaching of the auditing aspect of the accounting curriculum. This therefore implied that participants themselves through self-studying were doing much of the work and other forms of consultations as have been revealed by the participants during their adaptation to the new curriculum. The process of adaptation was considered by the researcher to mean the ability for one to cope in the face of challenges and at the same time being able to execute their daily activities or duty without much of an indication of the presence of challenges in the newly introduced circumstance such as a change in curriculum. This definition was appropriate to be used for the participants' strategic approach toward their adaptation of curriculum changes.

The participants acknowledged that there was a need to improve on their content knowledge, although some of them were already conversant with the auditing aspect of accounting before it was being added into the curriculum. Lisa in her acknowledgement of making some extra effort in mastering the content knowledge said that, *'I had been teaching accounting for so many years now, so when it was introduced I had to go back and do some reading on it again'*. Lisa was not the only participant who acknowledge to some lapses in the content knowledge of the auditing aspect of the accounting curriculum. Nashaba on his part reported that he did not do much of reading or preparation to get conversant with the content knowledge. He says that, *'the auditing part of accounting was to me not new to teach since I'd been in the corporate sector before becoming an accounting teacher'*. This

again reiterates the corporate integration of accounting (auditing by the curriculum) designers into the high school curriculum.

After acknowledging doing something extra to master the added content requirement the participants set sight on the strategies to incorporate the know content onto their teaching. The strategy of adaptation by these participants were not homogeneous to all of them hence each of them had a different approach based of how it was feasible to them for adapting to the new curriculum. When asked what they did personally to adapt to the new curriculum that is what each of them said.

Ayanda who had an honours degree in accounting and is currently studying for her masters said that,

'I didn't do much because of my qualification but I was helping other teachers. Since I was part of a union program organised by SADTU, I did the same at my school.'

Ayanda seems to have been prepared for the curriculum content addition before it was being introduced to her peer. This had given a an advantage in preparing for her lessons with ease and thus better equipped to teach her learners the auditing aspect of the accounting curriculum without much of a content related challenge. She was also in a position of authority as she was part of the organisers as she had indicated and she voluntarily assisted her school and colleagues in adapting to the change to this regard.

Nashaba who had earlier reported that he was in a corporate sector said that

'I was in the private sector so it helped me a lot since now I can relate to the practical on the private sector'

Base on Nashaba's corporate experience all he seem to have needed was to use his pedagogic knowledge in his classroom. This will require that he plans his lesson well and get the learner engage with the lesson. The corporate experience is in no doubt an advantage to Mr.Nashaba's teaching activities. This advantage is grounded in the fact that the auditing aspect of the accounting subject is more practical and it was just a simulation of what was being done at the corporate world. In his own words, he said that;

'You can't separate the two sometimes you teach auditing as a career and as a subject'.

Here again is the expression of how the corporate world has influence the participant's teaching so much that he begins to orientate his learners towards a career of professional auditors or an accountant. Judging from the participant's response this has played an important part in positively affecting his learners to perform at the level they do at the national level of assessment.

Yende who reported that he had just graduated with a Post Graduate certificate in Education at the time when the curriculum change was being introduced, stated that this certificate program play a very vital role in his teaching. In his own words, this is what he had to say

'I'd just graduated with my PGCE and I already had a B.Tech in accounting this made me understand how to use the curriculum better in teaching'

This participant's challenge was not content related but rather curriculum implementation related and by him going to acquire a PGCE certificate was much of a help to his teaching and understanding of the accounting curriculum. Therefore teaching was not much of understanding the added content but knowing how to teach the entire content. This also gave the teacher an advantage in his teaching that could have to a greater extent contributed to the high level of his learners' academic performance at the national level.

As for Samunve, Naicker Bolton and Lisa, they all reported doing similar attempt to grasp the new curriculum content. Their situation was thus different from the other participant because they had to read more, be acquainted with the auditing content knowledge and understand how to teach it to their learners. These participants reported that they had to read a lot. Lisa who reported currently studying for her honours said that, *as for me I hard to read many things about auditing not because I had no idea about it but as a teacher you need to learn it every day'*. Lisa knew what she did not know and what she had to learn. This self-awareness by her guided her through the learning process and she finally got to grasp the natty gritty of the auditing aspect of accounting at grade 10 to 12. Naicker and Bolton said their learning to adapt was difficult and both of them reported buying books and of going

on the internet to read on teaching auditing aspects of accounting. Naicker specifically reported that,

'I'd to go through other document like that of the accounting firm and the company's act so that I can get prepared for my teaching'.

On the other hand, Lisa said that

'I read a lot like over the internet on corporate auditing, stories and the financial part of the Saturday paper and my husband is a broker and I get some stories from him. So I relate the society and my teaching as a career'

While Bolton reported that

'I did, with a lot of reading in the corporate aspects and it helped me a lot'.

Both participants had gone extra miles to know much about the newly added aspect of the accounting curriculum and this was in no doubt helped in producing the kind of results that their school produced. The result was to a reliable extent credited to the efforts made by these teachers and their interest in their job along with the huge concern over the success of their learners.

All the participants' respective strategies in adapting to the change in curriculum had proven to be of significant value as they were able to assist their learners. These efforts by the participants have also been found to concur with literature (Stufflebeam and Shinkfield, 1986). They stated that for the purpose of effective implementation, staff development strategies should be included in the effective implementation plans since teachers who will be in the centre of implementing the 'new' curriculum will need to be equipped to adjust their classroom teaching approaches and methods according to the requirements of the curriculum. These participants have strategized themselves by equipping to with general planning skills required for teaching the auditing aspect of the accounting curriculum. Out of the school and classroom environment they have manage to get resources, learners from others at home and within their social setting as was reported by all the participants.

Depending on the strategy used by each of these participants, the length of time was not the same. Nevertheless, the consensus was that it took more than half a year at least for the swiftest participant to completely adapt to the curriculum change during

the process of teaching and learning. This is how some of the participants explained how long they took to adapt to the auditing aspect of the accounting curriculum.

Ayanda said that;

'It took me some time even though I was already good with the content but it took two years to fully adapt to the changes'.

This participant acknowledges that in spite of her qualification teaching auditing aspects of accounting was not an easy thing to adapt but she was in continues state of improving on her previous knowledge and pedagogic approach towards teaching auditing. The continuous adaptation was also expressed by Lisa and Yende who said that *Adaptation is continues so I [we] can't say I've adapted.*

At the time of the interview the participants confirm that they have fully adapted this is what Samunve who earlier said she was least prepared said that *'now I am comfortable and confident'*. This indicate the extent to which these teachers have gone in terms of preparing to teach the auditing aspect of the accounting curriculum. Although there was an initial fight or fear as was indicated, Bolton explain that *'It wasn't easy for the first year but now I am not only confident but I do enjoy it as well'*. Such positive approach by these participants accounted for their success in the classroom and also in encountering, the challenges that the curriculum change had impose on them. Such challenges in curriculum adaptation was also common in literature by Ono and Ferreira (2010) who stated that the potential problem for teachers during curriculum change lies in the fact that teachers are not only being asked to change their roles and take on increased responsibility, but they are also asked to change previously held attitudes and beliefs sometimes about the very subject they teach. The participants have also seen numerous roles in the course of time. Before teachers were only considered to be transmitters of knowledge but nowadays teachers are expected to transmit knowledge, council learners, facilitate their understanding, mentor their learners and do administrative duties as well which has change the duty framework of teachers. Therefore, they require support both in the adaptation to the new curriculum and in their role within the teaching fraternity.

The effects on learners' understanding

One of the protagonist of curriculum change is meant for the benefit of the learners and to best prepare them for the labour market. This expected changes in the newly designed curriculum are only as effective as the teacher can implement them with his or her classroom and also through such effective implementation, it is assumed that the learner would understand the main concept, thus performing better during assessment. After the level of expectations required by the curriculum content, these teachers took the initiative to improve on their content knowledge as was revealed by the data, the participants had to at the same time teach the newly acquired knowledge to their learners. When the participants were being asked if they think the curriculum, change affected their learners' understanding, the overall answer was yes it affected their understanding. However, the manner at which their understandings were being affected varied from one participant to the next.

There was some ambiguity as to what the aim of the auditing aspect of the accounting curriculum intended to achieve. Yende said that

'the new curriculum is not clear on what is expected of learners because it's not saying if it [the curriculum] want learners to understand the theory or the practical part of the auditing aspect of the new curriculum.'

The auditing aspect of the curriculum was understood by the participant to be more practical oriented and also a reflection of what happens at the corporate world. For this reason it was considered to be inseparable as was said by Bolton who explained that, *you cannot separate the two because one complement the other*. From this point of view teaching a newly added aspect of the curriculum, which is at the same time inseparable in its pedagogical approach was considered to have an effect on the learners. This effect was not as a result of the participants doing or that of their learners, but rather as a result of the circumstance that they found themselves.

With respect to the dilemma between theory and practical, which was a representation between the mathematical aspects of accounting against the auditing part of accounting, the participants also express some other aspects that have contributed to or had an effect on the learners' performance. Nashaba reported that,

‘...But the curriculum talk of the theory in that, it talk about interpreting the auditing report but not the procedure in doing the auditing process [the practical part of the accounting curriculum]. So it affects the learners’ performance in that if they had both theory and practical it will assist both teaching and learning of accounting.

This also suggest that the introduction of the auditing aspect of accounting is incomplete and still have gaps to be filled in the accounting curriculum for the high school learners.

From the participants’ expression of the problem the auditing aspect of the accounting curriculum possess on their learners’ understanding of the accounting subject in general, it therefore implies that the responsibility was upon the teachers to find solutions to these problems during their planning for teaching. This responsibility was also found in literature by Hargreaves (2000) who emphasises that, the teacher’s activities in the implementation plan should be realistic so that they could enable effective management without stressing those involved with the implementation. Nevertheless, should there be such, and then the implementers of the curriculum should be creative in mediating understanding of the curriculum content for the benefit of the learners. These strategies only helps to make a plan realistic and reduces the chances of ineffective implementation that could arise in the course of the school year of implementation.

In resolving the problem, some of the participant looked for other sources of materials to help the learners such as the recommended textbook but this also showed some signs of ambiguity with respect to what should be the focus on the auditing aspect of accounting. This has affected the learners understanding too as reported by Lisa who said that

‘Because of this misunderstanding I sometime find it hard to send my learners to read from their text books because it’s not also clear’

The situation makes learning difficult although the learners might not realise it. Thereby leaving these teachers to ponder it the problem is a textbook one or a curriculum one. In spite of this, Naicker reported that *my learners know the general stuff but when it comes to knowing the concepts it’s not that clear and it makes it hard for learners to understand.* From her explanations, the resulting impact of the

problem of articulation between the textbook and the curriculum have had its toll on the learners' understanding. Such dilemma is condemn in literature by McKenna (2008) who argued that the curriculum should be understood as a proposal setting out an educational plan, offering students socially valued knowledge, attitudes, values, skills and abilities which are made available to students through a variety of educational experiences at all levels of the education system.

During the implantation process, the educator selects and mixes the various aspects of knowledge contained in the formal curriculum document [intended curriculum]. Fullan (1992) refers to this process by insisting that it is the planning or officially, designed curriculum is translated by the teacher into schemes of work and lessons to be delivered to learners. The responsibility of the learners have also change as a result of the addition of the auditing aspect of the accounting curriculum. Samunve indicated that,

'It now requires the learners to read the report and they don't think its [auditing] about keeping the book and writing figures so I tell them to think auditing as a career and it give them interest in auditing. I wish they [curriculum designers] make it more practical for the learners. Then they will understand it better.'

From the participant's explanation, the curriculum is not making the learners to easily understand the combination of the theory and the practical aspects of accounting. Thus affects learners' understanding and means that the teachers have to work harder to be able to keep up with the outstanding performance that they produce during the national assessment. In doing so, these participants have turn her teaching motivation towards career achievement and as reported such approach does not only make it clearer and more understandable but also provides the learners with a career boost which in turn motivates learning.

Through the participants experience in teaching the auditing aspect of the accounting curriculum, the participants express their satisfaction in the overall structure of the subject and how it helps the learners better than it used to before. In doing so, Ayanda stated that;

'Financial institutions need the auditing report so learners need to know these things. When it comes to the curriculum I ask myself what the curriculum

actually want, do they want the learners to know how to audit or how the process goes on just to know the terms'.

Although aspects of the challenge still lingers with respect to what the main objective of the auditing aspect of the accounting curriculum is, the teachers are much clearer on how the curriculum will benefit the learners. Since the teachers are the ones to implement the new changes, they leave out some units and bring in others even though the prescribed curriculum makes no reference to this such strategy was also found in literature (Hoadley & Jansen; 2002) and was considered acceptable for implementation so long as it was intended to ease understanding. The participants unanimously agreed that in addressing the problem, they usually help the learners on the part writing part. In addition, other aspect like fraud is made clearer in the auditing aspect of accounting that in the theoretical calculation, which goes to complement the calculating part of accounting. From this perspective, the learners understand why and how reporting is done and the other important aspect of accounting. Literature has also supported such comprehensive approach and benefit of teaching accounting. In stating that learners need to have more than one opportunity, a reason to learn while being able to demonstrate their learning within and out of the classroom environment (Mohamed, 2001). Therefore, during implementation, teachers need to take into consideration that learners do not learn the same things at the same pace; for this reason differentiated learning should be considered premium. These different approaches instigated by the inclusion of the auditing aspect of the accounting curriculum further played a crucial role in how these teachers experience the change in the accounting curriculum as a result of the presence of the auditing aspect being added.

The last section of this theme deals with how the participants' experience in helping their learner to understand the auditing aspect of the curriculum. Nevertheless, before engaging with the participants' experiences in helping their learners, its best to consider what was expected of the learners. With respect to the new accounting curriculum, the National Curriculum Statement (NCS) introduced as the scope three learning outcomes, namely, Financial Accounting, Managerial Accounting and Managing resources whereas the previous curriculum only focused on the Financial Accounting which was more of mathematics and also referred by the participants as being theoretical. Managerial Accounting and the Management of resources

includes, among other things, costing and budgeting, internal controls, internal audit process and code of ethics, which are all newly introduced into the curriculum for implementation at schools.

In assisting the learners to understand the above expectations of the NCS, the participant (Ayanda) reported that

‘I put them [learners] in real life perspective on how auditing is related to accounting record. They are interdependent to one another’.

The use of real life scenarios seem to have been the underpinning approach used by most of the participants as have been realise throughout this chapter that auditing aspect of the accounting curriculum as a representation of the practical aspect of accounting. That notwithstanding the use of real life scenarios was not the only dominant approach used by these participants as have been reported by Lisa who said that,

‘...Give them practical examples from newspapers like the auditing financial statement from any public company and show them how it will be analysed.’

These participants have demonstrated commitment in assisting their learners to learn from a multiple perspective and to easily grasp the aspect of auditing through real life examples and scenarios. Literature by Acharya (2003) and Killen (2004) both argues in favour of what these teachers and their learners are doing by stating that, the teachers and their learners should focus clearly and consistently on the desired outcomes to achieve in the curriculum. Should there be supporting examples of the lesson therefore, there shall not be elements of surprise if everything is spelt out to everyone before the lesson starts and this should be made clear in the curriculum. Under such circumstances, all the parties involved will know what to expect. Therefore, both learners and teachers share the responsibility for the achievement of the outcomes. In addition, the teacher’s planning should show details of how each lesson plan will be developed and how each item of content will be included so as to achieve the intended outcomes

4.5 School and department’s support to curriculum change

Schools are at the centre of innovation and changes and the teachers having to implement the educational changes in the public education system do rely on the

school for support services for effective implementation of the said curriculum. When the participants were asked if they had received any support from their school with regards to the effective implementation of the new curriculum, the overall consensus was that they had not received any support from their host institution. Some of the reasons why the participants did not received any support from their schools were that the school in their part did not know what to do in term of supporting the accounting teachers. This was said by Yende the quintile two participants. On the other hand, the participants from the quintile 5 school reported some glimpse of support received from the school administrations as experienced by Naicker and Bolton and this is what Bolton said,

‘The school provided us with books and I think this was easy because I was the vice principal at that time so I was part of the challenge’,

This participant seems to have benefited from the quintile of his school which according to resource provision are the best in the country and also being the vice principal made it easy for him to purchase the require books for himself and the others. Literature has demonstrated the importance of school leadership in assisting teachers. As stated by Fullan et al., (2006) who reported that a successful curriculum change in particular requires that principals have more background knowledge in curriculum and instruction practices rather than in managerial skill were they are usually inclined to. Such an administrative support and other types of collaboration tie directly to teacher commitment. Ayanda on her part being a vice principal, a member of the union and part of the organisation lend her support to other junior teachers of her school and that of her surrounding schools within her circuit and other circuits. This is what she said;

‘As for my school it was different because I am the vice principal and a union member and I know the challenges myself so I did organised some workshops for my teachers’.

Since the curriculum required that, the learners have a broad skills and set of competencies within their framework of the accounting subject in general. Therefore, the onus is upon the schools to prepare learners to demonstrate an acceptable level of skills and competencies as required by the higher learning institutions upon their

entry into those institutions. This is to be done by providing the much needed and necessary support services and resources that these participants need.

A good and productive implementation plan by a school and the teachers will address all aspects related to curriculum and not necessarily limited within the schooling context. So some of the challenges expressed by the participants during the changes made in the accounting curriculum would have been properly addressed if the school had link to some recourse persons out of the school context as suggested by the participants. These participants requested that the school should have organised extracurricular activities such as field trip, or excursion to accounting firm for the learners to have a real-life experience of what auditing is like out of the classroom. This proposition is also identified in literature by Dewey (1997) who suggest that there should be a collaboration between the schools and academia as this will strengthened their teaching, seminars on research, refresher courses, exhibitions, and current trends/innovations in instructional approaches that should not be confined at the higher institutions alone but made available to the stakeholders.

In an attempt to understand if there was, a follow up by the department the participant of the quintile 2 school said yes, there was a follow up by both the DoBE and the union (SADTU). The rest of the participants reported that there was no follow up from neither the department nor the union. This implies that the teachers were left on their own. Nevertheless, after the workshop, they took the initiative and responsibility to improve on their content knowledge to a level that they were able to produce outstanding results.

4.6 Conclusion

The chapter presented the analysis and discuss of the data collected through interview from seven participants in the Burlington circuit one of the 12 circuits of the Umlazi district. The chapter started with a tabular descriptive analysis of each of the participants. The participants were presented descriptively because the research used a case study. The next section of the chapter presented the themes that emerged from the analysis of the data collected through interviews. The themes that emerged were, experiencing the curriculum change during its initiation. Here the focus was on how these teachers had experienced the new changes being

introduced to them during organized training sessions. The next theme was the adaptation to curriculum change. The themes focus on how the participants' had to employ personal effort in adapting to the curriculum changes that were being introduced. The last theme was the school and department's support to these introduced aspects of the accounting curriculum. The focus here was to understand if there were any support the participants received from their school or from the DoBE in the form of a follow up. The next chapter will conclude the study, which will comprise a synthesis of the previous chapters, a conclusion of the findings.

CHAPTER FIVE

CONCLUSION AND RECOMMENDATION

5.1 Introduction

This is the concluding chapter of the study titled experiences of grade 12 Educators in teaching Auditing aspect of the Accounting curriculum in Burlington circuit of Umlazi district. In 2008, there was a national curriculum change for the accounting subject and amongst other changes was the addition of the auditing aspects of the accounting curriculum. Besides other reasons, the addition was to complement the then existing absence of some of the pertinent requirements corporate or tertiary sector of the South African job market expectation into the high school curriculum. Some of the sections added in the new curriculum was, financial Accounting, managerial Accounting and managing resources which was not found in the previous accounting curriculum. On the other hand, a majority of the teachers had not been formally trained to teach these new aspect and perhaps do not know it themselves. In spite of this reasons, the Umlazi district have been at the pride of place when it comes to their learners' performance in accounting. With the Burlington circuit, being one of the 12 district in the Umlazi district there was the need to know how these teachers have experienced the curriculum change and at the same time produce the quality of result nationally for the past four years. From this perspective, the purpose of the study was to explore the experiences of the grade 12 educators in the teaching of the auditing aspect of the accounting curriculum in the Burlington circuit of the Umlazi district. From the experiences of these educators, the aim was thus to provide an explanation as well as an understanding of how these educators have succeeded in adapting to these changes on the one hand and on the other hand produce the high level of result at the national level.

In concluding the study this chapter is therefore divided into the following sections, summary of the finding which will provide a summative explanation of the findings in relations to the research objectives stated at the beginning of the study in chapter one. The last and final section of this chapter provides recommendations for further studies. These recommendations will be drawn from the findings.

5.2 Summary of the findings.

The summary of the findings presented in this section have been arranged to reflect the objectives of the study introduced in chapter one. The reason for this approach was because the entire study aimed at attaining these set out objectives. The summary is thus presented under the following subheadings;

5.2.1 An understanding of the grade 12 educators' experiences in teaching the Auditing aspect of the Accounting curriculum.

This section of the findings focuses on three main areas of the grade 12 teachers' (participants') experiences in their teaching of the auditing aspect of the accounting curriculum. Based on the researcher's own discretion, she decided to understand the participants' experiences from the time the auditing aspect was being introduced to them. The next areas of the participants exploration was their adaptation to the newly added aspect of the accounting curriculum. The last section that ends this area of the finding deals with how these educators have experience the curriculum change through institutional support.

Experiencing the workshop on curriculum dissemination

All the participants of the study reported that they were part of the curriculum dissemination workshop organized by the Department of Basic Education which was in conjunction or collaboration with the South Africa Democratic teachers' Union. During the curriculum dissemination workshop, the participants' experiences reported here were within the frames of the newly added content and the reasons for which it was being added. The newly added content as explained by the participant were the auditing aspect of the curriculum. According to the participant the facilitators of the workshop only mentioned what was being added and they did not explain the content knowledge of the auditing aspect of the accounting curriculum, but rather only mentioned that they have been added. This was contrary to what was found in literature which presupposed that during curriculum dissemination, the facilitators and those present should not end the process without a clear understanding of what the curriculum is all about with respect to their outcomes and objectives being understood by those for whom it was organized for. As found in the study, only areas of the auditing aspect of accounting that had to do with assessment the learners' were being mentioned by the curriculum dissemination

facilitators. This implies that the underpinning purpose for engaging with the auditing aspect of accounting by the facilitators was not for the purpose of the learners to acquire knowledge on the auditing aspect of accounting but rather for them to be able to pass the national annual examinations. According to the participants, such an experience was not a fair one since they had to do much self-study in order for them to meet up with the expectations of the auditing aspect of the accounting curriculum.

With respect to time, two issues were realized. The participants reported that the duration of the workshop was short and too intense for them to grasp much of the information being told to them by the facilitators. The other issue related to time was the overall timing of the workshop. According to the study, the participants would have requested that the curriculum dissemination workshop be done at the end of the school calendar year rather than at the beginning. The logic for the timing strategy by the facilitators was unknown as they were not part of the study. But according to the participants, the logic for organizing the workshop at the end of the year was that it would give the teacher more time to prepare for the newly added aspect of the curriculum during the holiday season when they are not teaching. But organizing it at the beginning of the year means that the teachers will be under enormous pressure to plan for an area in their lesson that they have not mastered whilst also preparing for the entire lesson as a whole. This according to the participants was a harsh experience to go through.

Although there seems to have been a significant amount of negative experiences the participants expressed by the participants, there were however some positive comments regarding the workshop being organized by the Department of Basic Education in collaboration with SADTU. The participants expressed their appreciation with the extent to which the new aspect of the auditing was mentioned to them although the regret of not going into the content was always unavoidably mentioned. Additionally the idea of organizing the workshop was also appreciated by the participants as they felt that if there was no workshop of that nature in the first place, their understanding of the new curriculum would have been much difficult than they experienced.

The dissemination approach used by the organizers were therefore a contribution to the experiences of the participants and thus had a significant influence on their

teaching and their experience of the curriculum change of the auditing aspect of the accounting curriculum. Overtly the approach of the dissemination made the participants to engage with other sources for assistance so that they would effectively teach their learners. Reasons being that there was much to be learnt with respect to the content knowledge of the auditing aspect of the accounting curriculum.

The adaptation experiences

There was also the process of adaptation to the new curriculum changes by the participants. These adaptations were personal and influenced by the participants' academic qualification and the pre-service area study. It was realized that most of the teachers were qualified to teach accounting at the grade 12 level. Nevertheless, based on these participants longevity of teaching some of them had to engage with self-study strategies for them to be able to effectively teach the new aspects of auditing aspect of accounting. Some of the strategies that were used by these participants were besides self-study, were consultation with experts in the corporate world and the purchase of books. Some of the participants were fortunate to have close family member who were more conversant with auditing they relied on their expertise for help.

One of the problems experienced during the adaptation process was the pressure to be able to teach effectively and also to master the content knowledge that was just being added. This was because of the timing as have been mentioned above, that started at the beginning of the school years as against the end of the school years creating a situation of insufficient time for proficient preparation. This also made the participants' experience with the auditing aspect of accounting difficult and challenging with respect to them adapting to it. In addition to that, most of the participants reported that they took a long time to fully adjust their teaching and also adapting to the implemented curriculum. The blame to this was directed to the manner at which they were introduced to the new curriculum content along with the 'poor' timing of the dissemination workshop. The time range that these participants took was averagely a year and half. And at the time of the study most of the participants reported that they have fully adjusted to the change.

The relationship between the adaptation time and learner performance was based on both the participants and the learners, therefore reciprocal. Besides the

participants' efforts in adapting to the added auditing aspect of accounting, these participants reported that their experience was also being influenced by their learners' class participation. Most examples were being used in class to illustrate to the learners that auditing could be a lucrative career and was an integral part of auditing. Aspects of professional ethic and fraud were also being used to get the learners motivated in learning. This also had an effect on the participants' experience.

A prominent dilemma that emerge was on the curriculum content and most of the participant seems not to have understood what the curriculum actually wanted to achieve from the learner and also how the curriculum related issues of theory and practical to the learners was not explicitly clear or understood by the participants. Most of the participants also lamented that the choice of the prescribed text books used by them regrettably only added to the confusion. Experiencing the curriculum and text books in that manner was not an appreciated experience from the participants who showed a significant amount of commitment and concern to their learner performance. Much was thus left to be learned by the participants from what goes on in the corporate world, so as to better their learners' understanding of accounting. Such extra efforts was common with the participants although each of them consulted several and different sources for clarity on the dilemma.

While the participants' level of experience in teaching accounting had little had influence in the way participants adapted to the auditing aspect of the curriculum issues such as those mentioned above were on much influence on the adaptation process and constituted a greater part of their experience in the teaching of the auditing aspect of the accounting curriculum.

The experiencing institutional support

The final section in understanding the participants' experiences was on their institutional support. The institutions considered here were the participants' school where s/he was teaching, the department of basic education and SADTU who were part of the dissemination process.

The study found that the participants who received support from their schools were mostly from the quintile five schools and these participants were supported with reading materials to better their understanding of the auditing aspect of accounting.

At the same time these participants from the quintile five schools did not received any other support neither from the department or basic education nor from SADTU. Beside the lack of support from these institutions there was also the absence of any follow ups process from the institutions. Therefore it was only the schools that supported the participants this was very much appreciated by the participant and made a huge contribution to their experience not only in adapting to the auditing aspect of accounting but also on their teaching as a whole.

Some of the participants did not receive any support from the department, their school nor the union. This was the case of the participant from the quintile two school. This also indicates that schools at the lower quintiles are not only vulnerable materials for teaching but are also at the brink of neglect from the institution that they sometime rely on. That notwithstanding, there was some sort of a follow up process done by the department with respect to how the participant is coping in the implementation process. Such concern according to the participant was much of a boost to their experience in teaching the auditing aspect of the accounting curriculum. The rest of the participants did not receive any support nor follow up from neither the department, union nor their school. These participants' experience was not a pleasant one and they were virtually left on their own. It was even reported that some of the participant's host school did not know how to support the participant nor realized that they needed support. This was according to the participants not a comfortable experience to bear.

From the above explanation it would be realized that these participants did not have much of the luxurious experience as their learners' performance seems to have portrayed them to be. Much of the credit was down to the participants' personal effort and commitment to their work and their efforts seems to have paid off based on the outstanding performance of their learners at the national level.

5.2.2 Relating how the grade 12 educators' experiences have affected their implementation of Auditing aspect of the accounting curriculum

During the implementation of the newly added auditing aspect of the accounting curriculum, the participants reported using several strategies to upgrade their content knowledge to meet the expectations of their learners, school and the department of education and most importantly themselves.

The self-study approached used by the participants played a huge and significant impact on the learners' performance as have been evident in the result of the National Senior Certificate (NSC). These participants did much consultations to help their understanding of the auditing aspect that was reported to have some dilemma and ambiguous objectives. With such dilemma and ambiguity there was a likely tendency that such notions would affect the participants teaching. But such situation did not emerge at least from the participants' perspective.

Through the self-study therefore, the teachers were able to bring resourceful materials to their classroom of which most of them have been used by they themselves to understand the content knowledge of the auditing aspect of the accounting curriculum. Examples of such resources were; additional textbooks, recommended internet link or websites, some financial auditing report publish annually and the Saturday financial times newspaper. All of these resource materials have immensely contributed to the learners' understanding of the auditing aspect of the accounting curriculum.

Considering that there are two sections in the entire accounting curriculum made up of the practical aspect and the theoretical aspect, the auditing aspect of accounting was regarded as the practical aspect. Before grade 12, the learners of accounting have been used to mostly the theoretical part of accounting and switching their thinking to the practical aspect required a skillful use of pedagogical skills to mediate such content knowledge. His skills were facilitated by the participants' experience and through the participants' longevity in teaching and the process of self-study made it easier for them to be able to effectively help the learners understand the practical nature of auditing in accounting.

All the participants reported that initially it was difficult for them to help the learners realize that auditing is more of report writing than of mathematical calculations as was previously known by them. But through the teaching of the importance of auditing in any effective and accountable financially based institution, the learners were able to understand how auditing was related to accounting and how important it was to add auditing to one's accounting skills. Since they are interdependent of one another. Issues of financial ethics and fraud can mostly likely only be realized in the process of auditing. Through these explanations, the learners begin to realize the

importance of auditing as in relation to accounting. This was only possible as a result of the vast teaching experience of the participants as was made known to the researcher. Reasons being that non-experienced educators will sometimes struggle with how to mediate the learners understanding from the practical aspect to the theoretical aspect of accounting.

Direct reflection of the auditing aspect of accounting to the tertiary sector was also considered a boost by the participant in helping their learners to understand how the tertiary sector is being run financially. This was because there were multiple examples that could be drawn from the tertiary sector to help the learners' understanding. The participants reported that it was here that most of the resource materials were collected from and was relevant to their teaching. Furthermore, this direct relationship was also used for career oriented teaching. The participants could use both pedagogical experience and life's experience in guiding the learners in making a career choice before entering into higher education or the tertiary sector after high school.

Although it was understood from literature that curriculum change could affect learners' understanding or their academic performance, the learners of accounting at the Burlington circuit have made marvelous efforts to reduce these likely effect by the relying on their experience and also studying more so that they can best help their learners maintain a high level of academic achievement. Through this study therefore, it can be said that, some of the effect that curriculum change can create on learners' academic performance could be reduce by personal efforts by educators. Although in this situation the experience of the educators was a huge contributing influence on the success of the approach used by the selected participants.

5.3 Recommendations for further study

Based on the findings derived from the study, the researcher realised that there were other areas relating to the research that are still unexplored and if explored will add unto the existing body of knowledge and how curriculum change is experienced by those who implement them. For this reasons, the following recommendations were made for further study.

The researcher recommends that a similar study be carried out with the similar research focus and objectives. The difference with the recommended study and the current study should be on the research methodology. The recommended study should be a quantitatively oriented. The reason for a quantitative research approach is to have a broader scope of the experiences of grade 12 educators' response to the addition of the auditing aspect to the accounting curriculum. Considering that a quantitative approach does not deal with in-depth, the approach will therefore be suitable for all the grade 12 educators involved with accounting within the Umlazi district. This again will provide a true reflection of the entire district where the outstanding results have been noted than just a portion of one of the 12 circuit where this study has been carried out.

Another recommendation is on the issue of educators' perspectives on the process of curriculum dissemination and their impact on curriculum implementation. The study has also shown that there exist a relationship between these two phases of curriculum development, which are interdependent for effective teaching, and improving learner performance. The recommended study will seek ways of understanding this relationship and also to provide suggest understanding how the study implicates each other in the process of curriculum development. The study could be of both qualitative and quantitative in approach. Nevertheless, for the purpose of quality, data the researcher suggest that such a study be carried out at the time when curriculum dissemination is being done and both the facilitators and educator should be part of the study. For the purpose of curriculum implementation and curriculum development, a follow up study should be done to understand the relationship these aspects of curriculum have with curriculum dissemination.

Since the Umlazi district host to two of the top 10 schools in the country and the best in country with respect to the accounting at the national level, the researcher recommends that one of these schools should be study for teacher developmental purposes. The study should use either a case study approach or an ethnographic approach. Either of these approaches will provide an in-depth understanding on the school's organisation with particular emphasis on curriculum implementation on accounting. The result of this study will assist in the process of curriculum implementation and dissemination.

The final recommendation should consider learners' perspective on curriculum change in relation to their teachers' pedagogic approach. Considering that, it is upon the educators to self-study the content knowledge of the newly added curriculum content, some learners on their part seems not to understand the corporate nature of the auditing aspect of accounting and take upon themselves to ignore the importance and only to realise that it was as important and necessary as all the other aspects. For these reasons, the study will inform curriculum planers and designers to best understand the learners' perspective on the newly added aspect of the accounting curriculum and thus improve on the learners' academic performance.

5.4 Conclusion of the study

The study was set to explore the experience of grade 12 educators in teaching the auditing aspect of the accounting curriculum. The experience was considered from the time the auditing aspect of accounting was being introduced to the participants up until the time the participants were comfortable in implementing the auditing aspect of the accounting subject's curriculum.

The study was presented in chapters being with an introductory chapter (one), which provided an overview of the study. The main research question and objective of the study was presented here. The second chapter was predominantly on literature review. With an understanding that curriculum implementation and dissemination was interwoven and how they have been discussed on their possible effects on their learners' performance. Such position was guided by the level the learners' performance at the Umlazi district with particular focus on the Burlington circuit. The third chapter describes and explains the research methodology that the researcher used in answering the research questions introduced in chapter one, because the one of the objectives of the study was to understand the grade 12 educators' experiences in teaching the auditing aspect of accounting. Chapter four discussed and analysed the data gathered through interviews. These data was presented in three major themes. The overall findings indicated that, the educators at Burlington circuit had a mix experience in their experience in teaching the auditing aspect of the accounting curriculum. These participants have also demonstrated their commitment and concern for their learner's academic performance through their engagement with self-study and consultations. The final chapter, chapter five concluded the study and presented the findings. On a personal note, the researcher has gained much insight

on how educator can best harness their resources with their environment to produce the best possible result from their abilities and their learners.

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Appendix A

Letter of approval from the Department of Education



education

Department:
Education
PROVINCE OF KWAZULU-NATAL

Enquiries: Nomangisi Ngubane

Tel: 033 392 1004

Ref.:2/4/8/310

Ms XA Msomi
19 Mbethe Place
KLAARWATER
3609

Dear Ms Msomi

PERMISSION TO CONDUCT RESEARCH IN THE KZN DoE INSTITUTIONS

Your application to conduct research entitled: **"EXPERIENCES OF GRADE 12 EDUCATORS IN TEACHING AUDITING ASPECT OF ACCOUNTING CURRICULUM IN BURLINGTON CIRCUIT OF UMLAZI DISTRICT: A CASE STUDY IN A TOWNSHIP SCHOOL AND A SEMI-URBAN AREA SCHOOL."**, in the KwaZulu-Natal Department of Education Institutions has been approved. The conditions of the approval are as follows:

1. The researcher will make all the arrangements concerning the research and interviews.
2. The researcher must ensure that Educator and learning programmes are not interrupted.
3. Interviews are not conducted during the time of writing examinations in schools.
4. Learners, Educators, Schools and Institutions are not identifiable in any way from the results of the research.
5. A copy of this letter is submitted to District Managers, Principals and Heads of Institutions where the intended research and interviews are to be conducted.
6. The period of investigation is limited to the period from 01 November 2014 to 30 June 2015.
7. Your research and interviews will be limited to the schools you have proposed and approved by the Head of Department. Please note that Principals, Educators, Departmental Officials and Learners are under no obligation to participate or assist you in your investigation.
8. Should you wish to extend the period of your survey at the school(s), please contact Miss Connie Kehologile at the contact numbers below.
9. Upon completion of the research, a brief summary of the findings, recommendations or a full report / dissertation / thesis must be submitted to the research office of the Department. Please address it to The Office of the HOD, Private Bag X9137, Pietermaritzburg, 3200.
10. Please note that your research and interviews will be limited to schools and institutions in KwaZulu-Natal Department of Education (Umlazi District).

Nkosinathi S.P. Sishi, PhD
Head of Department: Education
Date: 24 November 2014

KWAZULU-NATAL DEPARTMENT OF EDUCATION

POSTAL: Private Bag X 9137, Pietermaritzburg, 3200, KwaZulu-Natal, Republic of South Africa
PHYSICAL: 247 Burger Street, Anton Lembede House, Pietermaritzburg, 3201. Tel. 033 392 1004
EMAIL ADDRESS: kehologile.connie@kzndoe.gov.za / Nomangisi.Ngubane@kzndoe.gov.za
CALL CENTRE: 0860 596 363; Fax: 033 392 1203 WEBSITE: www.kzneducation.gov.za

Appendix B

Application letter to conduct research at school

19 Mbethe Place

Klaarwater, 3609

THE PRINCIPAL

DUMISANI MAKHAYE HIGH SCHOOL

WILBERDACHT

Dear Mr ZWANE

Re: Permission to conduct a research at Dumisani Makhaye High School.

I am Master of Education student at the university of KwaZulu-Natal, Edgewood Campus, working on my research project being supervised by Dr Makhosazane Nkosi.

I intend to Explore Grade 12 Educators' experiences in teaching Auditing aspect of Accounting curriculum. The participants shall be subjected to semi-structured interviews and focus group discussions. Permission to record and audiotape such conversations will be requested and subsequent to that transcription of each interview will be done and copies be given to participants. The entire process shall be subjected to strict confidentiality and pseudonyms will be used. Participants have a right to withdraw from this study at any time should they feel uncomfortable. All supporting material for this study will be safely kept and will only be utilized for this purpose, otherwise, permission will be requested.

I am requesting your permission to undertake my research in your school and to work with grade 12 Accounting educators. I intend not to disrupt teaching and learning during the process. For further information consult my supervisor, Dr. P.M. Nkosi on 0823823639, email nkosipm@ukzn.ac.za or Ms M. Ngcobo on 0312603436. My contact details are 0823042213 email: xollymsomi123@gmail.com.

Thanking you in advance.

Yours Faithfully


Ms X.A. Msomi

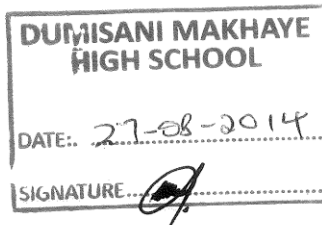
Informed Consent Letter

By signing below it means that you understand the information you have received about the study and you are granting permission for your educators to participate.

I, P. J. Zwane the principal of Dumisani Makhaye High School have been informed by the researcher, Xolisile Msomi about the process and that my educators will participate in this study.

Signature of Principal





Appendix C

Signed informed consent

DECLARATION SECTION

By signing below it means that you understand the information you have received about the study and you are willing to participate.

I, G.C.B. YENDE.....have been informed by the researcher, Xolisile Msomi about the process that I will follow to participate in this study. I have been given the opportunity to ask questions and I agree to participate in this study. I have also been informed of my right to withdraw without any negative consequences.

Signature of the participant.....[Signature]..... Date 27/08/14.....

If you agree to have conversation taped to ensure accuracy of the information obtained, please sign below.

I, G.C.B. YENDE.....agree to have the audio tape during observation and interview. I fully understand that the information collected through the audio tape will be used for the report writing. No one other than the researcher will listen to the recorded information.

Signature of the Participant.....[Signature]..... Date 27/08/14.....



Appendix D

Interviewed questions

A) Peculiarity of the accounting teachers (participants)

1. For how long have you been teaching accounting? _____
2. When did you started teaching the auditing aspects of accounting? _____
3. At what grade(s) are you teaching auditing aspects of accounting? _____
4. What is the gender of the teacher? _____
5. What is the category (quintile) of the teacher's school? _____
6. What is the highest qualification of the teachers? _____
7. Are you still studying? _____

B) Curriculum change and the experiences

1. How helpful was the curriculum change workshops been in your teaching of the auditing aspect of accounting?
2. Were you given enough timeframe during training for the new curriculum?
3. How did you personally experience the curriculum change of accounting in you teaching?

C) Adaptation to curriculum change

1. What did you do personally to adapt to the new accounting curriculum?
2. How long did it take you to adapt to the new accounting curriculum?
3. How did this transition to the new curriculum (auditing aspects) affect the learners understanding of accounting in general?
4. What did you do to help them understand the added auditing aspects of accounting?

D) School and department support to curriculum change

1. Did the school help you to adjust to the auditing aspects of the curriculum? If yes, explain
2. Was there any follow-up from the department to make sure you understood the new curriculum after the training?
3. If NO, what did you do personally as an accounting teacher of to support yourself?

Appendix E

Proof-reader's report

This is to confirm that I have proofread Xolisile Adelaide Msomi's dissertation.

Regards,

Editor, Ayola Moses

Amadu Belo University

Telephone: 0713258331

Disclaimer

I Msomi X. A. student number, 213571094, have received editorial and proofreading feedback and understand that feedback is given in order to improve the document and as such it's my responsibility to consider all changes and implement them as we feel appropriate even after plagiarism policies.

Sign

Msomi X. A

Appendix F

Ethical clearance approval



10 September 2014

Ms Xolisile Adelaide Msomi 213571094
School of Education
Edgewood Campus

Protocol reference number: HSS/0989/014M
Project title: Experiences of grade 12 Educators in teaching Auditing aspect of the Accounting curriculum in Burlington circuit of Umlazi district.

Dear Ms Msomi

Expedited Approval


In response to your application dated 18 August 2014, the Humanities & Social Sciences Research Ethics Committee has considered the abovementioned application and the protocol have been granted **FULL APPROVAL**.

Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment/modification prior to its implementation. In case you have further queries, please quote the above reference number. Please note: Research data should be securely stored in the discipline/department for a period of 5 years.

The ethical clearance certificate is only valid for a period of 3 years from the date of issue. Thereafter Recertification must be applied for on an annual basis.

I take this opportunity of wishing you everything of the best with your study.

Yours faithfully


.....
Dr Shenuka Singh (Chair)
/px

cc Supervisor: Dr Makho Nkosi
cc Academic Leader Research: Dr P Morojele
cc School Administrator: Mr Thoba Mthembu

Humanities & Social Sciences Research Ethics Committee

Dr Shenuka Singh (Chair)

Westville Campus, Govan Mbeki Building

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Website: www.ukzn.ac.za



Founding Campuses:  Edgewood  Howard College  Medical School  Pietermaritzburg  Westville